

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRIR. K. PANDA, ACCOUNTANT MEMBER
&
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

ITA No.1806/Del/2015
(Assessment Year :2007-08)

Dy. Commissioner of
Income Tax, Circle –32,
New Delhi

Vs. M/s. Super Belts Pvt. Ltd.,
M-11, Middle Circle,
Connaught Circus,
New Delhi – 110 001.

[PAN No.AAGCS 3368 G]
(Appellant)

..

(Respondent)

Appellant by :	Ms. Pramita M. Biswas, CIT-D.R
Respondent by :	Shri Ajay Bhagwani, C.A.

Date of Hearing 11.11.2019

Date of Pronouncement 11.11.2019

ORDER

PER K. NARSIMHA CHARY–JUDICIAL MEMBER:

This appeal is filed by the Revenue against the order of the Commissioner of Income Tax [Appeals]-XXX, New Delhi dated 29.12.2014 for Assessment 2007-08.

2. At the outset, it was brought to our notice that the tax effect involved in this appeal being less than Rs. 50 lacs, squarely falls within the ambit of Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals

before Tribunal by the revenue and subsequent clarification issued by CBDT on 20th August, 2019.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 17/2019 dated 08.08.2019 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 17/2019 dated 08.08.2019 and the materials available on record, Ld. Sr. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We find that the subsequent clarification dated 20.08.2019 makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. The Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserve to be dismissed on account of low tax effect vide Circular No. 17/2019 dated 08.08.2019 and subsequent clarification on 20.08.2019. Accordingly, on account of low tax effect case, we dismiss this appeal of revenue in limine, without going into the merits of the case.

4. We would further add that certain times instances stated in para No. 10 of the CBDT Circular No. 3/2018 dated 11.07.2018 is not discernable from the assessment and appellate orders, therefore, in such cases, we also give liberty to revenue that if such instances comes to their notice than, revenue may file miscellaneous application with such evidences.

5. In the result, appeal of the revenue is dismissed.

This Order pronounced in Open Court on this the 11th day of November, 2019.

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

New Delhi; Dated 11/11/2019
Priti Yadav, Sr.PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Draft dictated	11.11.2019
Draft placed before author	11.11.2019
Approved Draft comes to the Sr.PS/PS	
Order signed and pronounced on	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	