

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F" NEW DELHI  
BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER  
ANDSHRI O.P.MEENA, ACCOUNTANT MEMBER  
आ.अ.सं./I.T.A No.6088/Del/2016  
निर्धारणवर्ष/Assessment Year:2013-14**

<b>Assistant Commissioner of Income Tax, Central Circle-27, Road No. 327, 3<sup>rd</sup> Floor, ARA Centre, E-2, JhandewalanExtn. New Delhi</b>	<b>बनाम Vs.</b>	<b>M/s. Pearls Buildwell Infrastructure Ltd., 409-410, Padma Tower-II, Rajendra Palace, New Delhi  PAN: AACCP 7916 R</b>
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

निर्धारितीकीओरसे /Assessee by	NONE
राजस्वकीओरसे /Revenue by	Smt. Sulekha Verma, CIT(D.R.)

सुनवाईकीतारीख/ Date of hearing:	14.11.2019
उद्घोषणाकीतारीख/Pronouncement on	14.11.2019

**आदेश /O R D E R**

**PER O. P. MEENA,AM:**

1. This appeal filed by the Revenue is directed against the order of learned Commissioner of Income Tax (Appeals)-31, New Delhi, dated 28.09.2016 for assessment year 2012-13.
2. We have heard the learned CIT (D.R.), who has pointed out the tax effect involved in this appeal, is below monetary limit prescribed by the CBDT. We find that the CBDT vide Circular No.17/2019 dated 8<sup>th</sup> August 2019 [F.No.279/ Misc.142/ 2007-ITJ (Pt)] by amending para 3 of CBDT Circular No.3/2018 dated 11.07.2018 has enhanced the monetary limit for filing of appeal before Tribunal to Rs.50 lakhs and has also removed the anomaly in para 5 of said Circular No. 3/2018. We find that the

present case does not fall within the exceptions clause 10 of said CBDT Circular No. 3/2018. Therefore, the present appeal is not maintainable as per above Circular No. 17/2019, hence dismissed. This Circular is applicable to all pending appeals as clarified by CBDT letter dated 20.08.2019 [F. No. 279/Misc./M-93/2018-ITJ] and in the light of judgement of Hon`ble Supreme Court in the case of Pr. CIT, Jaipur v. Meenakshi Modi SLP (Civil) Diary No. 25076 of 2019-dated 16.08.2019 wherein the Hon`ble Supreme Court has dismissed the appeal of Revenue, as tax involved was less than Rs. 2 Crores. However, the Revenue is at liberty to approach to this Tribunal for recalling this order, if it is comes to the notice of the AO that the tax effect is more than the monetary limit provided under above Circular or the appeals is fall within ambit of the exceptions provided under the said Circular.

3. In the result, the appeal of the Revenue is stands dismissed.
4. The order pronounced in the open court on 14.11.2019

**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

**(O.P.MEENA)**  
**ACCOUNTANT MEMBER**

Dated: 14<sup>th</sup> November, 2019/opm  
Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard  
file of ITAT.

**By order**

**Assistant Registrar, ITAT: Delhi Benches-Delhi**