

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'A' : NEW DELHI)**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI R.K. PANDA, ACCOUNTANT MEMBER**

**ITA No. 3194/Del./2011  
(ASSESSMENT YEAR : 2006-07)**

DCIT, CC-12, VS. SH. SATISH ARORA,  
ROOM NO. 330, ARA CENTRE, L-9, VIJAY CHOWK,  
JHANDEWALAN EXTN., LAXMI NAGAR,  
NEW DELHI DELHI  
(PAN: AAJPA9425C)

**(APPELLANT)**

**(RESPONDENT)**

Revenue by : Sh. Sanjog Kapoor, Sr. DR.  
Assessee by : Sh. Rajiv Saxena, Adv. & Sh. Shyam  
Sunder, A.R.

**ORDER**

**PER H.S. SIDHU, JM :**

The Appellant, by filing the present appeal sought to set aside the impugned order passed by the Ld. Commissioner of Income-tax (Appeals)-1, New Delhi qua the assessment year 2006-07.

2. At the time of hearing, Ld. Counsel for the assessee submitted a Chart of Calculation of tax effect in Revenue's appeal and stated that tax effect involved in this appeal is Rs. 46,62,748/- which is below the

prescribed limit of Rs. 50 lacs, as fixed by the CBDT and requested to dismiss the Revenue's appeal on account of low tax effect.

3. Perusal of the aforesaid appeal filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the Ld. D.R.

4. We have heard both the parties and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised. In view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of *Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14<sup>th</sup> August, 2019* has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeal filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any

technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

Order pronounced in open court on this 20<sup>th</sup> day of November, 2019.

Sd/-

Sd/-

**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

**SRB**

Dated the 20<sup>th</sup> November, 2019

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)
- 5.CIT(ITAT), New Delhi.

NEW DELHI.

