

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C" New Delhi

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.1773/Del/2017  
निर्धारणवर्ष/Assessment Year:2012-13

ACIT Circle-12(2), Room No. 420B, C.R. Building, New Delhi.	बनाम Vs.	M/s Interglobe Hotels P. Ltd. Ground Floor, Central Wing, Thapar House, 124, Janpath, New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent
PAN No. AABC12732H		

राजस्वकीओरसे /Revenue by	Shri S.N. Meena, Sr. DR
निर्धारितीकीओरसे /Assessee by	None

सुनवाईकीतारीख/ Date of hearing:	26.11.2019
उद्घोषणाकीतारीख/Pronouncement on	26.11.2019

आदेश /O R D E R

PER N.K. BILLAIYA, A.M.

1. This appeal filed by the Revenue against the impugned order dated 09.01.2017 passed by the Ld. CIT(Appeals)-4, New Delhi in relation to assessment year 2012-13 on the following grounds:

1. *“On the facts and in the circumstances of the case and in law, Ld. CIT(A) has erred in deleting the disallowance of Rs. 82,30,828/- made u/s 14A of the Income Tax Act, 1961 read with Rule 8D(2)(ii) of the Income Tax Rules, 1962.*

2. *The appellant craves leave for reserving the right to amend, modify, add or forego any ground(s) of appeal at any time before or during the hearing of appeal.”*

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 judgment 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.

The order pronounced in the open court on 26.11.2019

Sd/-  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

Dated: 26<sup>th</sup> November, 2019

*\*Kavita Arora, Sr. PS*

Sd/-  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

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**