

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'Friday', New Delhi**

**Before : Shri Amit Shukla, Judicial Member
And
Shri B.R.R. Kumar, Accountant Member**

**ITA No. 3619/Del/2013
Assessment Year: 2009-10**

Income-tax Officer, Ward 22(4), New Delhi. (Appellant)	vs.	Ms. Meena Ojha, A-94, Okhla Indl. Area, Phase-I, New Delhi. (PAN: AAPO1511A) (Respondent)
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Assessee by	Sh. Surinder Pal, Sr. DR
Respondent by	Sh. K. Sampath, CA & Sh. V Raj Kumar, Advocate

Date of Hearing	06.12.2019
Date of Pronouncement	06.12.2019

ORDER

Per Amit Shukla, J.M.:

The aforesaid appeal has been filed by the Revenue against the impugned order dated 30.04.2013 passed by Commissioner of Income Tax (Appeals)-XXIII, New Delhi for the Assessment Year 2009-10.

2. At the outset, it has been pointed out by the ld. counsel for the assessee that the tax effect on the disputed issues raised in the Revenue's Appeal is below Rs.50 lac, and therefore, in view of new CBDT Circular No.17/2019, the appeal of the Revenue is not maintainable. The ld. DR also admitted that the tax effect is below Rs.50 lakhs and the appeal is not maintainable in view of the aforesaid circular of CBDT.

3. In view of the CBDT Circular No.17/2019 dated 8th August, 2019, it is seen that the CBDT has further enhanced the monetary limit for filing of appeal by the Department before the Income Tax Appellate Tribunal from Rs.20 lacs to Rs.50 lacs. The said circular also make reference to the earlier Circular No.3 of 2018 dated 11.07.2018 and specially states that as a step towards further management of litigation, the Board has decided to enhance the monetary limit for filing of the appeals. This circular is not in supersession of the earlier circular but only amends the monetary limits as well as gives clarification with regard to paragraph 5 of the earlier circular. This, *inter alia*, means that all the other conditions mentioned in the earlier Circular No.3 of 2018 dated 11.07.2018 will apply *mutatis mutandis* including that it will apply to all the pending appeals.

4. Further, CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect involved therein is below Rs.50 lakhs.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 09/12/2019.

Sd/-

(B.R.R. Kumar)
Accountant Member

Sd/-

(Amit Shukla)
Judicial member

Dated: 9th Dec., 2019

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