

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No.5212/DEL/2016
Assessment Year: 2013-14

DCIT, Circle-2, Block-B, CGO Complex, NH-IV, Faridabad.	vs.	M/s. The Palwal Co-op. Sugar Mills Ltd., Palwal.
TAN/PAN: AAAAT0569N		
(Appellant)		(Respondent)

Appellant by:	Shri S.S. Rana, CIT-D.R.		
Respondent by:	Shri A.K. Sachdeva		
Date of hearing:	17	09	2019
Date of pronouncement:	06	12	2019

ORDER

PER AMIT SHUKLA, JM

The aforesaid appeal has been filed by the Revenue against the impugned order dated 02.08.2016 passed by Commissioner of Income Tax (Appeals), Faridabad for the Assessment Year 2013-14.

2. At the outset, it has been pointed out by the ld. counsel for the assessee that the tax effect on the disputed issue raised in the Revenue's Appeal is much below Rs.50 lac, and therefore, in view of new CBDT Circular No.17/2019, the appeal of the Revenue is not maintainable. Ld. DR did not dispute that tax effect on the disputed issue is less than Rs.50 lac.

3. In view of the CBDT Circular No.17/2019 dated 8th August, 2019, wherein 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 is, 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 is below Rs.50 lakhs.

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

Order pronounced in the open Court on 6th December, 2019.

Sd/-

[B.R.R. KUMAR]

[ACCOUNTANT MEMBER]

DATED: 6th December, 2019

PKK:

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER