

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 3832/Del/2015  
(Assessment Year: 2009-10)**

ACIT, Central Circle- 07, New Delhi.	Vs.	Shri Sanjay Gupta, R/o A-1, CC Colony, Opp. Rana Pratap Bagh, New Delhi.
<b>PAN No:</b> AELPG6586L		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue By** : Smt. Sulekha Verma, CIT(DR)  
**Assessee By** : None

**Per Anadee Nath Misshra, AM**

**(A)** This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)-24, New Delhi, ["Ld. CIT(A)", for short], dated 30.03.2015 for Assessment Year 2009-10. Grounds taken in this appeal of Revenue are as under:

- "1. *The order of Ld. CIT(A) is not correct in law and facts.*
2. *On the facts and circumstances of the case, the Ld. CIT(A) has erred in law in deleting the addition of Rs. 1,16,89,000/- made by AO on account of unexplained credit u/s 68 of the I.T. Act, 1961.*

3. *The appellant craves leave to add, amend any/ all grounds of appeal before or during the course of hearing of the appeal."*

**(B)** At the outset, we noticed at the time of hearing that tax effect in this appeal is below Rs. 50,00,000/-. Vide recent CBDT Circular No. 17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, this appeal is not maintainable. Having regard to the aforesaid, the Ld. Commissioner of Income Tax (Departmental Representative) for Revenue did not press the appeal. Therefore, this appeal is dismissed being not pressed and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

**(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of this appeal if it is found that appeal of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.**

**(D)** In the result, this appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court after conclusion of hearing on the date of hearing. Now, this written order is pronounced in Open Court on 18/12/2019.

Sd/-

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Sd/-

**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Dated: 18/12/2019

Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	