

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI G. S. PANNU, VICE PRESIDENT
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 627/DEL/2017 (A.Y 2012-13)

ACIT, Circle – 1(2), Room No.368, C.R. Building, I. P. Estate, New Delhi – 110 002. (APPELLANT)	Vs	Shri Narinder Pal Singh, D-199, Mansarovar Garden, New Delhi-110 015. (AAJPS 7740 Q) (RESPONDENT)
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**C.O NO. 81/DEL/2017 (A.Y 2012.13)
(Arising out of the ITA No. 627/Del/2017)**

Narinder Pal Singh, C/o. M/s. RRA Tax India, D-28, South Extension Part-I, New Delhi – 110 049. (AAJPS 7740 Q) (APPELLANT)	Vs	ACIT, Circle-1(2), Room No.368, C.R. Building, I. P. Estate, New Delhi – 110 002. (RESPONDENT)
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Appellant by	Ms. Pramita M. Biswas, CIT-D.R.
Respondent by	Shri Deepesh Garg, Adv.

Date of Hearing	16.12.2019
Date of Pronouncement	31.12.2019

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the Revenue and Cross Objection is filed by the assessee against the order of the Commissioner of Income Tax [Appeals]-I, New Delhi dated 22.11.2016 for Assessment Year 2012-13.

2. At the outset, it was brought to our notice that the tax effect involved in this appeal being less than Rs. 50 lacs, squarely falls within the ambit of Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue and subsequent clarification issued by CBDT on 20th August, 2019.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 17/2019 dated 08.08.2019 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 17/2019 dated 08.08.2019 and the materials available on record, Ld. Sr. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We find that the subsequent clarification dated 20.08.2019 makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. The Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserve to be dismissed on account of low tax effect vide Circular No. 17/2019 dated 08.08.2019 and subsequent clarification on 20.08.2019. Accordingly, on account of low tax effect case, we dismissed this appeal of revenue in limine, without going into the merits of the case. The Cross Objection filed by the assessee becomes infructuous, therefore, the same is dismissed.

5. In result, appeal of the Revenue and Cross Objection of the Assessee are dismissed.

Order pronounced in the Open Court on the 31st day of December, 2019.

Sd/-

(G. S. PANNU)
VICE PRESIDENT

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 31/12/2019
*Priti Yadav, Sr. PS **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	16.12.2019
Date on which the typed draft is placed before the dictating Member	16.12.2019
Date on which the typed draft is placed before the Other Member	31.12.2019
Date on which the approved draft comes to the Sr. PS/PS	31.12.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	31.12.2019
Date on which the fair order comes back to the Sr. PS/PS	31.12.2019
Date on which the final order is uploaded on the website of ITAT	31.12.2019
Date on which the file goes to the Bench Clerk	31.12.2019
Date on which the file goes to the Head Clerk	