

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : C : NEW DELHI
BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No.6761/Del/2015
Assessment Year: 2011-12

ITO,
Ward-36(4),
New Delhi.

Vs Jaswinder Kaur,
E-3/6A, Model Town,
Delhi.
PAN: ALYPK9100A

ITA No.6762/Del/2015
Assessment Year: 2011-12

ITO,
Ward-36(4),
New Delhi.

Vs. Harsarwar Kaur,
E-3/6A, Model Town,
Delhi.
PAN: AAMPK8609D

(Appellant)

(Respondent)

Assessee by	:	Ms Gunjan Jain, CA
Revenue by	:	Shri S.N. Meena, Sr. DR
Date of Hearing	:	16.01.2020
Date of Pronouncement	:	17.01.2020

ORDER

PER R.K. PANDA, AM:

The above appeals filed by the Revenue are directed against the separate orders dated 28th April, 2016 of the CIT(A)-32, New Delhi, relating to assessment year 2011-12.

2. The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue in these appeals is below Rs.50 lakhs. Therefore, in view of the recent CBDT Circular No.17/2019 dated 8th August, 2019, raising the monetary limit for filing of the appeal by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent

clarification of the CBDT, vide Notification dated 20th August, 2019 stating that the said Circular is applicable even to pending appeals, the appeals filed by the Revenue are not maintainable.

3. The Id. DR, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue in the above appeals being below Rs.50 lakhs, the appeals filed by the Revenue squarely fall within the ambit of the recent CBDT Circular No.17/2019 dated 8th August, 2019 and the subsequent clarification dated 20th August, 2019.

4. After hearing both the sides, we find the tax effect involved in the grounds raised by the Revenue in the above appeals is admittedly below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8th August, 2019 raising the monetary limits for filing of the appeals by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification dated 20th August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeals filed by the Revenue are not maintainable. Accordingly, the same are dismissed.

5. However, if the Revenue at any point of time finds that the tax effect involved in the grounds of the Revenue is more than Rs.50 lakhs or that the same is falling under the exceptions provided in the said Circular, the Revenue may move necessary application for recall of this order.

6. In the result, the appeals filed by the Revenue are dismissed.

The decision was pronounced in the open court on 17.01.2020.

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 17th January, 2020

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi