

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No. 2905/Del./2017, A.Y. : 2005-06

DCIT, Circle 10(2), Room No. 416A, C.R.Building, I.P.Estate New Delhi (APPELLANT)	vs.	Guru Nanak Infotech Pvt. Ltd. 8/16, Kalkaji Extension New Delhi (PAN : AACCG4553H) (RESPONDENT)
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ASSESSEE BY : None
REVENUE BY : Sh. S.N.Meena, Sr. DR
Date of Hearing : 03.02.2020
Date of Order : 04.02.2020

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Appellant, Dy. Commissioner of Income-tax, Circle 10(2), New Delhi (hereinafter referred to as 'the revenue') by filing the present appeals sought to set aside the impugned order dated 01.02.2017 passed by the Commissioner of Income-tax (Appeals)-16, New Delhi qua the assessment years 2005-06.

2. Perusal of the aforesaid appeals filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8th August, 2019 vide which

the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the Ld. D.R. The Ld. A.R. contended that the appeal of the Revenue may be dismissed in the light of CBDT Circular (supra).

3. We have heard the parties on the issue in controversy and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised.

4. In view of the CBDT Circular No.17/2019 dated 8th August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of *Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14th August, 2019* has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeals filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable

at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

Order pronounced in open court on this 4th day of February, 2020.

**Sd/-
(N.K.BILLAIYA)
ACCOUNTANT MEMBER**

**Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

Dated the 4th day of February, 2020

BR

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-16, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.

Date of dictation	03/02/2020
Date on which the typed draft is placed before the dictating Member	03/02/2020
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	