

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

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

I.T.A. No.4321/DEL/2016  
Assessment Year 2012-13

ACIT, Central-63(1), New Delhi.	v.	Ashok Mehra, J-1371, Palam Vihar, Gurgaon.
TAN/PAN: AHAPM3442M		
(Appellant)		(Respondent)

Appellant by:	Shri Amit Jain, Sr.DR		
Respondent by:	None		
Date of hearing:	10	02	2020
Date of pronouncement:	10	02	2020

**ORDER**

**PER AMIT SHUKLA, J.M.:**

The aforesaid appeal has been filed by the assessee against the impugned order dated 10.05.2016 passed by Commissioner of Income Tax (Appeals)-XX, New Delhi for the Assessment Year 2012-13.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal amounting to Rs.52,53,000/- on which the total tax effect is much below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also. 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 10<sup>th</sup> February, 2020.**

Sd/-

**[Dr. B.R.R. KUMAR]  
ACCOUNTANT MEMBER**

DATED: 10<sup>th</sup> February, 2020

PKK:

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**