

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'I-1': NEW DELHI)**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER &
SHRI R.K.PANDA, ACCOUNTANT MEMBER**

**ITA No:-1672/Del/2015
(Assessment Year: 2010-11)**

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| DCIT, Circle-5(1), New Delhi. | Vs | M/s. Bose Corporation (India) Pvt.Ltd., 3 rd Floor, Plot No.4, Salcom Aurum, Jasola District Centre, New Delhi-110025. PAN-AAACB3260A |
| APPELLANT | | RESPONDENT |
| Appellant by | | Sh.Surender Pal, CIT DR |
| Respondent by | | Sh. Ravi Pratap Mall, Adv. |
| Date of Hearing | | 26.02.2020 |
| Date of Pronouncement | | 26.02.2020 |

ORDER

PER R.K.PANDA, AM

The appeal filed by Revenue is directed against the order dated 28.01.2015 passed by the Assessing Officer u/s 143(3) r.w.s 144C(5) of the Income tax Act, 1961 r.w. Rule 13 of DRP Rules 2009 for the assessment year 2010-11.

2. Ld. Counsel for the assessee at the outset, pointed out that the tax effect involved in the grounds raised by the Revenue is below Rs.50 Lacs. Therefore, in view of the latest CBDT Circular No.17/2019 dated 08.08.2019, raising the monetary limit to Rs.50 Lacs for filing appeal by the Revenue which is even applicable to all pending appeals, the appeal filed by the Revenue is not maintainable and has to be dismissed.

3. Ld.DR fairly conceded that the tax effect involved in the grounds raised by the Revenue is below Rs.50 Lacs.

4. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide Instruction dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of the appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.

6. In conclusion, by applying the CBDT Circular dated 08.08.2019 and subsequent instruction dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

7. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 26th February, 2020.

Sd/-

(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 26.02.2020
** Amit Kumar **

Sd/-

(R.K.PANDA)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI