

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : A : NEW DELHI
BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.3859/Del/2017
Assessment Year: 2012-13

ITO,
Ward-21(4),
CR Building,
IP Estate,
New Delhi.

Vs Bikram Singh,
8/34, Mehram Nagar,
New Delhi.

PAN: ABKPS5232P

(Appellant)

(Respondent)

Assessee by	:	Shri Madhur Ambawat, Advocate
Revenue by	:	Shri Rajiv Kumar, Sr. DR
Date of Hearing	:	12.03.2020
Date of Pronouncement	:	12.03.2020

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 29.03.2017 of the CIT(A)-7, New Delhi, relating to assessment year 2012-13.

2. The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue 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 appeal filed by the Revenue is not maintainable.

3. The ld. DR, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue being below Rs.50 lakhs, the appeal filed by the Revenue

squarely falls 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 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 appeal filed by the Revenue is not maintainable. Accordingly, the same is 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 appeal filed by the Revenue is dismissed.

The decision was pronounced in the open court on 12.03.2020.

Sd/-

(SUDHANSHU SRIVASTAV)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 12th March, 2020.

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

Asstt. Registrar, ITAT, New Delhi