

It has been further clarified by the CBDT vide F.No. 279/Misc./ITJ dated 20.08.2019 that the revised monetary limit mentioned in Circular No. 17 of 2019 is applicable to all the pending SLPs/ appeals/ cross-objections / references and that all such pending appeals within the revised limit shall be withdrawn by the Department on or before 31.10.2019.

4. In view of the aforesaid discussion, the present appeal filed by the Department is dismissed due to low tax effect. It is, however, clarified that the dismissal of the above appeal shall not be taken to be affirmation of the order of the CIT(A) on merits. The legal issue raised by the Revenue is being left open to be adjudicated in an appropriate case.

In the result, the appeal of the Revenue stands dismissed.

Order pronounced on 28.05.2020

Sd/-

Sd/-

(एन. के. सैनी / N.K. SAINI)
उपाध्यक्ष /Vice President
Dated : 28.05.2020
"आर.के."

(संजय गर्ग / SANJAY GARG)
न्यायिकसदस्य/ Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar