

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI FRIDAY BENCH 'A' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.6237/Del/2017
Assessment Year : 2013-14**

**Assistant Commissioner of
Income Tax,
Circle-3(1),
New Delhi.**

(Appellant)

**Vs. M/s Aquamarine Healthcare
(P) Ltd.,
1st Floor, Parsavnath Arcadia-1,
M.G. Road, Sector-14, Gurgaon,
Haryana – 122 001.
PAN : AAJCA6439P.
(Respondent)**

Appellant by : Shri Jagdish Singh, Senior DR.
Respondent by : Shri Suresh K. Gupta, CA.

Date of hearing : 19.06.2020
Date of pronouncement : 19.06.2020

ORDER

PER G.S. PANNU, VP :

This appeal by the Revenue for the assessment year 2013-14 is directed against the order of learned CIT(A)-1, New Delhi dated 11th July, 2017.

2. At the time of hearing before us, it was submitted by the learned counsel for the assessee that the tax effect in this appeal by the Revenue is below ₹50 lakhs. The CBDT in its Circular No.17/2019 dated 8th August, 2019 has revised the monetary limit for filing of the departmental appeals to the ITAT at ₹50 lakhs.

3. Learned Senior DR agreed that the tax effect in this appeal of the Revenue is below ₹50 lakhs.

4. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.17/2019 of the CBDT dated 8th August, 2019, as not maintainable.

5. In the result, the appeal of the Revenue is dismissed.

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 19th June, 2020.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

VK.

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1. Appellant : **Assistant Commissioner of Income Tax,
Circle-3(1), New Delhi.**
2. Respondent : **M/s Aquamarine Healthcare (P) Ltd.,
1st Floor, Parsavnath Arcadia-1,
M.G. Road, Sector-14, Gurgaon,
Haryana – 122 001.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar