

**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.4258/Del/2019  
Assessment Year : 2013-14**

**Income Tax Officer  
(Exemptions),  
Rohtak.**

(Appellant)

**Vs. Krishan Education Society,  
C/o Arun Kumar Jindal,  
Gali No.3,  
Mandi Dabwali,  
Haryana.  
PAN : AAAAK6861A.  
(Respondent)**

Appellant by : Shri Jagdish Singh, Senior DR.  
Respondent by : None.

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), Rohtak dated 20<sup>th</sup> February, 2019.

2. It is observed that the tax effect in this appeal by the Revenue is below ₹50 lakhs. The CBDT in its Circular No.17/2019 dated 8<sup>th</sup> 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 8<sup>th</sup> August, 2019, as not maintainable.

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

Above decision was announced in the presence of learned DR on conclusion of Virtual Hearing on 19<sup>th</sup> June, 2020.

Sd/-

**(SUDHANSHU SRIVASTAVA)**  
JUDICIAL MEMBER

Sd/-

**(G.S. PANNU)**  
VICE PRESIDENT

VK.

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1. Appellant : **Income Tax Officer (Exemptions), Rohtak.**
2. Respondent : **Krishan Education Society, C/o Arun Kumar Jindal,  
Gali No.3, Mandi Dabwali, Haryana.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar