

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI
(Through Video Conferencing)**

**BEFORE
SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 2674/Del/2017
Asstt. Year 2013-14

DCIT, Circle -14(2), Room No. 317B, 3 rd Floor, C.R. Building, I.P. Estate New Delhi.	Vs.	M/s. Kenmore Vikas India (P) Ltd. 12-A, Shivaji Marg, New Delhi – 110 015 PAN AAACK4567D
Respondent		(Respondent)

Department by:	Shri Arun Kumar Yadav, Sr. DR
Assessee by:	Shri K. Sampath, Advocate Shri V. Rai Kumar, Advocate
Date of Hearing	10/09/2020
Date of pronouncement	10/09/2020

ORDER

PER R.K. PANDA, AM

This appeal filed by the revenue is directed against the order dated 28th February, 2017 of Ld. CIT(A) -5, Delhi relating to assessment year 2013-14.

2. Ld. Counsel for the assessee at the outset submitted that the tax effect involved in the grounds raised by the revenue is admittedly below Rs. 50 lakhs. Therefore in view of the recent CBDT Circular No. 17/2019 dated 8th August, 2019 the appeal filed by the revenue is not maintainable. Ld. DR fairly conceded that the tax effect involved in the grounds raised by the revenue is below Rs. 50 lakhs and therefore the CBDT circular is applicable to the present case.

3. 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 Circular No. 17/2019 dated 8th August, 2019 issued by the CBDT raising the monetary limit to Rs. 50 lakhs for filing of appeals by the revenue before the Tribunal and subsequent clarification dated 20th August, 2019 that the above circular applies even to the pending appeals, the appeal filed by the revenue is not maintainable. Accordingly the appeal filed by the revenue is dismissed on account of low effect.

4. However if the revenue at any point of time finds that tax effect involved in the grounds raised by the revenue is more than Rs. 50 lakhs the revenue is at liberty to move appropriate application for revival of the appeal.

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

Order pronounced in the Open Court at the time of hearing itself i.e on
10th September, 2020.

sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 10/09/2020

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Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi