

IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
(Through Video Conferencing)

BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI K.N. CHARY, JUDICIAL MEMBER

ITA Nos. 1849 & 1851/Del/2018
Assessment Years : 2012-13 & 2014-15

DCIT, CENTRAL CIRCLE,
GROUND FLOOR, 16-A, CROSS
ROAD,
DEHRADUN
UTTARAKHAND

(Appellant)

Vs. M/S GRAPHIC ERA EDUCATIONAL
SOCIETY,
566/6, BELI ROAD,
CLEMENT TOWN,
DEHRADUN, UTTARAKHAND
(PAN: AAAAG0566E)

(Respondent)

Appellant by : Sh. S.K. Chattargee, DR

Respondent by : Sh. Virendra Kalra, CA

Date of hearing : 25.09.2020

Date of pronouncement : 25.09.2020

ORDER

PER G.S. PANNU, VP :

These appeals by the Revenue for the assessment years 2012-13 & 2014-15 are directed against the respective orders of Learned CIT(A)-IV, Kanpur dated 21.12.2017.

2. Learned Counsel for the assessee has submitted that the tax effect in these appeals of the Revenue is below Rs. 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 Rs. 50 lakhs.

3. Learned DR agreed that the tax effect in these appeals of the Revenue is below Rs. 50 lakhs.

4. In view of the above position, we deem it proper to dismiss both the appeals 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, both the appeals of the Revenue are dismissed.

Above decision was announced on conclusion of Virtual Hearing on 25th September, 2020.

Sd/-

(K.N. CHARY)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

SRB.

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

Assistant Registrar