

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

**BEFORE  
SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No. 7185/Del/2018  
Asstt. Year 2016-17

DCIT, Central Circle, Dehradun 16-A, Cross Road, Dehradun Uttarakhand.	Vs.	Vipul Maheshwari 131/11, Rajoli House, Mohalla-Mishran, Kahalapar, Hardwar Uttarakhand PAN ALBPM3910F
Respondent		(Respondent)

Department by:	Shri S.K. Chatterjee, Sr. DR
Assessee by:	Shri Shailesh Gupta, CA
Date of Hearing	25/09/2020
Date of pronouncement	25/09/2020

**ORDER**

**PER R.K. PANDA, AM**

This appeal filed by the revenue is directed against the order dated 31<sup>st</sup> August, 2018 of Ld. CIT(A)-IV Kanpur relating to assessment year 2016-17.

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 8<sup>th</sup> 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 8<sup>th</sup> 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 20<sup>th</sup> 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 25<sup>th</sup> September 2020.

sd/-

**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

sd/-

**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

Dated: 25 /09/2020

***Veena***

Copy forwarded to

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

ASSISTANT REGISTRAR  
ITAT, New Delhi