

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

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

ITA No. 2842/Del/2018  
Asstt. Year 2017-18

DCIT, (TDS) Dehradun 13A, Subhash Road, Dehradun, Uttarakhand.	Vs.	Sri Guru Ram Rai Mission Managing Committee Jhanda Mohalla, Dehradun, Uttarakhand PAN MRTS05719A
Respondent		(Respondent)

Department by:	Shri S.K. Chatterjee, Sr. DR
Assessee by:	None
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 7<sup>th</sup> February, 2018 of Ld. CIT(A)-IV Dehradun relating to assessment year 2017-18.

2. None appeared on behalf of the assessee. Therefore, this appeal is being decided on the basis of material available on record after hearing the Ld. DR.

3. After hearing the Ld. DR and on perusal of the record 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.

5. 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***

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

ASSISTANT REGISTRAR  
ITAT, New Delhi