

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.5758/Del/2017
Assessment Year : 2013-14**

**Assistant Commissioner of
Income Tax,
Circle-59(1),
New Delhi.**

(Appellant)

**Vs. M/s Gopal Consumer World,
339, Functional Industrial Estate,
Patparganj,
Delhi – 110 092.
PAN : AAHFV6205B.**
(Respondent)

Appellant by : Shri Sunil Kumar Yadav, Senior DR.
Respondent by : Shri Divyansh Jain, CA.

Date of hearing : 30.09.2020
Date of pronouncement : 30.09.2020

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)-19, New Delhi dated 4th July, 2017.

2. Vide e-mail dated 22nd September, 2020, the learned counsel for the assessee has submitted that the tax effect in this appeal by the Revenue is below ₹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 ₹50 lakhs. He has, therefore, requested that the Revenue's appeal may be dismissed.

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 8th August, 2019, as not maintainable.

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

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 30th September, 2020.

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-
(G.S. PANNU)
VICE PRESIDENT

VK.

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1. Appellant : **Assistant Commissioner of Income Tax,
Circle-59(1),New Delhi.**
2. Respondent : **M/s Gopal Consumer World,
339, Functional Industrial Estate,
Patparganj,Delhi – 110 092.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar