

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'F': NEW DELHI**

**BEFORE,
SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.1204/Del/2019
(ASSESSMENT YEAR-2015-16)**

Dy. CIT, Circle-27(1), New Delhi.	Vs.	M/s Wallmax India Enterprises Pvt. Ltd. R-77A, Greater Kailash- 1, New Delhi-110 048 PAN -AABCW 1445M
(Appellant)		(Respondent)

Appellant By	Smt. Sushma Singh, CIT-DR
Respondent by	None
Date of Hearing	28.10.2020
Date of Pronouncement	28.10.2020

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal has been preferred by the Revenue against the order dated 08.11.2018 passed by the Learned Commissioner of Income Tax (Appeals)-9, New Delhi {CIT(A)} pertains to Assessment Year: 2015-16.

2.0 However, Ld. Departmental Representative (DR) for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3.0 The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4.0 Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-10 of the Circular dated 11.07.2018.

5.0 In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6.0 In the final result, the appeal of the Revenue stands dismissed.

Order pronounced on 28/10/2020.

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Sd/
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 28/10/2020

PK/Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI