

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.6726/Del/2017
Assessment Year : 2014-15**

**Additional Commissioner of
Income Tax,
Special Range-4,
New Delhi.**

(Appellant)

**Vs. M/s IIGM Pvt.Ltd.,
B-112, Okhla Industrial Area,
Phase-1,
New Delhi – 110 020.
PAN : AAACI0110N.**

(Respondent)

Appellant by : Ms. Rakhi Vimal, Senior DR.
Respondent by : None.

Date of hearing : **28.10.2020**
Date of pronouncement : **28.10.2020**

ORDER

PER G.S. PANNU, VICE PRESIDENT :

This appeal by the Revenue for the assessment year 2014-15 is directed against the order of learned CIT(A)-35, New Delhi dated 17th August, 2017.

2. It is observed 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.

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 on conclusion of Virtual Hearing on 28th October, 2020.

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Sd/-

**(G.S. PANNU)
VICE PRESIDENT**

VK.

Copy forwarded to: -

1. Appellant : **Additional Commissioner of Income Tax,
Special Range-4, New Delhi.**
2. Respondent : **M/s IIGM Pvt.Ltd.,
B-112, Okhla Industrial Area, Phase-1,
New Delhi – 110 020.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar