

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No.6452/Del/2019
Assessment Year : 2016-17**

**Assistant Commissioner of
Income Tax,
Central Circle-30,
New Delhi.**

(Appellant)

**Vs. M/s Kuber Grains & Spices Pvt. Ltd.
Khasra No. 1281-1282,
Kapashera Village,
New Delhi – 110 037.
PAN : AABCK0599G.**

(Respondent)

Appellant by : Sh. R.K. Gupta, Sr. DR.
Respondent by : Sh. P.C. Yadav, Advocate

ORDER

PER H.S. SIDHU, JM :

This appeal by the Revenue for the assessment year 2016-17 is directed against the order of learned CIT(A)-30, New Delhi dated 20TH May, 2019.

2. At the time of hearing, the Learned Counsel for the assessee has submitted that the tax effect in this appeal by the Revenue is below Rs. 50 lakhs and also stated that 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 Rs. 50 lakhs. He has, therefore, requested that the Revenue's appeal may be dismissed.

3. Learned Senior DR did not controvert the aforesaid contention of the Ld. Counsel for the Assessee.

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 pronounced on 09th November, 2020.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

SRB

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1. Appellant
2. Respondent

3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar