

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

I.T.A. No. 3945/DEL/2017
Assessment Year: 2012-2013

DCIT, Circle-10(1), New Delhi	vs.	F4S Facility Services (India) Pvt. Ltd., Unitech Cyber Park, Tower-A, 5 th Floor, Sector-39, Gurgaon, Haryana.
TAN/PAN: AABCG8346B (Appellant)		(Respondent)

Appellant by:	Shri F.R. Meena, Sr.D.R.		
Respondent by:	Ms. Ananya Kapoor, Adv.		
Date of hearing:	15	12	2020
Date of pronouncement:	15	12	2020

ORDER

PER AMIT SHUKLA, JM

The aforesaid appeal has been filed by the Revenue against the impugned order dated 01.02.2017 passed by Commissioner of Income Tax (Appeals)-XXXIX, New Delhi for the Assessment Year 2012-13.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is much below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 15th December, 2020

Sd/-

[O.P. KANT]

[ACCOUNTANT MEMBER]

DATED: 15/12/2020

Prabhat

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER