

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "I-1": NEW DELHI  
(Through Video Conferencing)**

**BEFORE  
SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No. 2921/Del/2018  
Asstt. Year 2013-14

JCIT, Room No. 159A, 1 <sup>st</sup> Floor, I.P. Estate, C.R. Building, New Delhi – 110 002	Vs.	Aon Services India P. Ltd. 710, Ansal Chamber-II, 6-Bhikaji Cama Place, New Delhi. PAN AABCH1559D
Respondent		(Respondent)

Department by:	Shri M. Barnwal, Sr. DR
Assessee by:	Shri S.K. Agarwal, CA S/Sh. Sarthak Agarwal, Yogesh Goyal, CA
Date of Hearing	05/01/2021
Date of pronouncement	05/01/2021

**ORDER**

**PER R.K. PANDA, AM**

This appeal filed by the revenue is directed against the order dated 28<sup>th</sup> February, 2018 of Ld. CIT(A)-44, New Delhi relating to assessment year 2013-14.

2. Ld. Counsel for the assessee at the outset submitted that the revenue has challenged the order of the Ld. CIT(A) in deleting the addition of Rs. 34,54,000/- made by the AO on account of disallowance u/s 14A read with rule 8D. He submitted that the tax effect of the issue raised by the revenue in the grounds of appeal is admittedly below Rs. 50 lakhs. Therefore, in view of the recent CBDT Circular No. 17/2019 dated 8<sup>th</sup> August, 2019 the appeal filed by the revenue is not maintainable. Ld. Sr. DR fairly conceded that the tax effect involved in the grounds raised by the revenue is below Rs. 50 lakhs. He however, submitted that the CBDT circular is not applicable to the present case.

3. After hearing both the sides we find the tax effect involved in the grounds raised by the revenue is admittedly below Rs. 50 lakhs. Therefore, in view of Circular No. 17/2019 dated 8<sup>th</sup> August, 2019 issued by the CBDT raising the monetary limit to Rs. 50 lakhs for filing of appeals by the revenue before the Tribunal and subsequent clarification dated 20<sup>th</sup> August, 2019 that the above circular applies even to the pending appeals, the appeal filed by the revenue is not maintainable. Accordingly the appeal filed by the revenue is dismissed on account of low effect.

4. However if the revenue at any point of time finds that tax

effect involved in the grounds raised by the revenue is more than Rs. 50 lakhs the revenue is at liberty to move appropriate application for revival of the appeal.

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

Order pronounced in the Open Court at the time of hearing i.e. on 5<sup>th</sup> January, 2021.

sd/-

**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

Dated: 05/01/2021

***Veena***

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

sd/-

**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT, New Delhi