

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'D' : NEW DELHI)**

(Through Video Conferencing)

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
and
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No. 2607/Del./2017, A.Y. : 2009-10

DCIT,
Circle 13(1)
C.R.Building,
New Delhi

vs. M/s J.S.Overseas Pvt. Ltd.
D-194, 1st Floor,
Okhla Industrial Phase-1
New Delhi
(PAN : AAACJ5251D)

APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Sh. Vijay Choudhary, Sr. DR

Date of Hearing : 14.01.2021

Date of Order : 14.01.2021

ORDER

PER KULDIP SINGH, JUDICIAL MEMBER :

Appellant, Dy. Commissioner of Income-tax, Circle 13(1), New Delhi (hereinafter referred to as 'the revenue') by filing the present appeals sought to set aside the impugned order dated 22.02.2017 passed by the Commissioner of Income-tax (Appeals)-5, New Delhi qua the assessment years 2009-10.

2. Perusal of the aforesaid appeal filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8th August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the Ld. D.R. The Ld. A.R. contended that the appeal of the Revenue may be dismissed in the light of CBDT Circular (supra).

3. We have heard the parties on the issue in controversy and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised.

4. In view of the CBDT Circular No.17/2019 dated 8th August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of *Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14th August, 2019* has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeals filed by the

Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

Order pronounced in open court on this 14th day of January, 2021.

**Sd/-
(N.K.BILLAIYA)
ACCOUNTANT MEMBER**

**Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER**

**Dated the 14th day of January, 2021
BR**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-5, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.