

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

**BEFORE
SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 2095/Del/2017
Asstt. Year 2011-12

DCIT Circle -6(1) Room No. 390 C.R. Building, New Delhi. Respondent	Vs.	M/s. Cincom Systems India Pvt. Ltd. 307, Bhikaji Cama Bhawan, Bhikaji Cama Place, New Delhi -110 066 PAN AAACC8712E (Respondent)
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Department by:	Shri Surender Pal, CIT(DR)
Assessee by:	Shri Ved Jain & Shri Ashish Goel, CA
Date of Hearing	25/01/2021
Date of pronouncement	25/01/2021

ORDER

PER R.K. PANDA, AM

This appeal filed by the revenue is directed against the order dated 19th October, 2016 of Ld. CIT(A)-44, New Delhi relating to assessment year 2011-12.

2. Ld. Counsel for the assessee at the outset submitted that the tax effect involved in the grounds raised by the revenue is admittedly below Rs. 50 lakhs. Therefore, in view of the recent CBDT Circular No. 17/2019 dated 8th August, 2019 the appeal filed by the revenue is not maintainable.

3. Ld. CIT (DR) fairly conceded that the tax effect involved in the grounds raised by the revenue is below Rs. 50 lakhs and therefore the CBDT circular is applicable to the present case.

4. 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 8th 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 20th August, 2019 that the above circular applies even to the pending appeals, the appeal filed by the revenue is not maintainable and is accordingly dismissed.

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

Order pronounced in the Open Court at the time of hearing itself

i.e. on 25th January, 2021.

sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

sd/-

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

Dated: 25/01/2021

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

ASSISTANT REGISTRAR
ITAT, New Delhi