

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'Friday' NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**M.A. No. 774/Del/2018
&
ITA No. 3509/Del/2016)
Assessment Year: 2000-2001**

DCIT, Circle 22(1),
New Delhi.

Vs

Sarvodaya Realtors (P) Ltd.,
D-36, South Extin. Part-II
New Delhi.

Appellant

PAN: AAOCS4264R
Respondent

**Revenue by Ms. Alka Gautam, Sr. DR
Assessee by Sh. Deepesh Garg, Adv.**

**Date of Hearing 22.01.2021
Date of Pronouncement 22.01.2021**

ORDER

PER K. NARASIMHA CHARY, JM

The Revenue through this Miscellaneous Application requests the Tribunal to recall the exparte order dated 24.08.2018 passed by it dismissing the appeal No. 3509/Del/2016 filed by the Revenue on account of low tax effect.

2. Ld. DR, referring to the contents of the miscellaneous application, submitted that the tax effect involved in the grounds raised by the

revenue is more than Rs. 20 lacs. The Tribunal, however, has dismissed the appeal filed by the revenue by relying on the CBDT Circular No.3/2018 dated 11.07.2018 on the ground that the tax effect involved in the appeal filed by the revenue is below Rs. 20 lacs. He accordingly submitted that a mistake has crept in the order of the Tribunal which requires rectification.

3. Ld. Counsel for the assessee, on the other hand, conceded that the tax effect involved in the grounds raised by the revenue is above Rs.20 lacs and, therefore, a mistake has crept in the order of the Tribunal. They further submitted that in view of the recent CBDT circular No.17/2019 dated 08.08.2019 wherein the CBDT has raised the monetary limit to Rs.50 lacs for filing of the appeals by the Revenue before the Tribunal, the appeal of the Revenue is not maintainable and has to be dismissed.

4. We have gone through the record in the light of the submissions made on either side. We find the tax effect involved in the grounds raised by the Revenue in its appeal is more than Rs. 20 lacs. Therefore, a mistake has crept in the order of the Tribunal by dismissing the appeal on account of low tax effect by relying on the CBDT circular No.3/2018 dated 11.07.2018. We, therefore, recall the order of the Tribunal in Revenue's appeal No. 3509/Del/2016 and the miscellaneous application filed by the revenue is allowed.

5. The miscellaneous application filed by the revenue is accordingly allowed.

ITA No.3509/Del/2016:

6. After hearing both the sides we find the tax effect involved in the grounds raised by the Revenue in this appeal is admittedly below Rs.50 lacs. The CBDT vide circular No.17/2019 dated 08.08.2019 has raised the monetary limit for filing of the appeals by the revenue before the Tribunal to Rs.50 lacs. Further the CBDT vide notification dated 20.08.2019 has held that the above circular is applicable even to pending appeals. Since the monetary limit involved in the grounds raised by the revenue in its appeal is admittedly below Rs.50 lacs, therefore, in view of the CBDT circular and subsequent notification by CBDT (cited supra) the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

Order pronounced in the Open Court on 22nd January, 2021.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 22.01.2021

aks/-