

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-2" NEW DELHI**

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

I.T.A. No.2474/DEL/2018
Assessment Year 2004-05

Addl. CIT, Special Range-6, New Delhi.	v.	Nokia India Pvt. Ltd., C/o TEC Level, 18, DLF Cyber City, Phase-III, Building No.5, Tower-A, Gurgaon.
TAN/PAN: AAACN2170R (Appellant)		(Respondent)

Appellant by:	Shri Deepak Chopra, Adv. & Shri Ankul Goyal, Adv.		
Respondent by:	Parwinder Kaur, CIT-D.R.		
Date of hearing:	19	01	2021
Date of pronouncement:	19	01	2021

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the assessee against the impugned order dated 26.12.2017 passed by Commissioner of Income Tax (Appeals)-XLIV, New Delhi for the Assessment Year 2004-05.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is 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.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 19th January, 2021.

Sd/-

[O.P. KANT]

ACCOUNTANT MEMBER

DATED: 19th January, 2021

PKK:

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER