

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'G' : NEW DELHI)
(Through Video Conferencing)**

BEFORE

**SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
and
SHRI B.R.R. KUMAR , ACCOUNTANT MEMBER**

ITA No. 3722/Del./2017, A.Y. : 2012-13

ITO Ward-22(2), Room no. 249, I.P.Estate New Delhi	Vs	M/s.Sadhvi Properties Pvt. Ltd. 12-Ring Road, Lajpat Nagar-IV New Delhi
(APPELLANT)		(RESPONDENT)
(PAN : AAJCS9460L)		

**Assessee by : Sh. TM Shiva Kumar, Adv.
Revenue by : Sh. Prakash Dubey, Sr. DR**

Date of Hearing: 28.01.2021	Date of Pronouncement: 08 .02.2021
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ORDER

PER B.R.R.KUMAR, ACCOUNTANT MEMBER :

This is an appeal by the department against the order dated 15/03/2017 of CIT (A)-14, New Delhi for AY 2012-13.

2. Perusal of the aforesaid appeals 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 8th day of February, 2020.

Sh/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER
BR

Sh/-
(Dr. B.R.R.KUMAR)
ACCOUNTANT MEMBER

Dated : 08/02/2021

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-14, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.

Date of dictation	Directed by Sir
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	