

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'D' BENCH,  
NEW DELHI

BEFORE SHRI O. P. KANT, ACCOUNTANT MEMBER  
AND  
SHRI K. N. CHARY, JUDICIAL MEMBER

ITA No.4505 & 4506/DEL/2017  
A.Y. 2013-14 & 2014-15

DCIT, CC-25,  
NEW DELHI

VS.

Jai Singh  
E-270, Shastri Nagar,  
New Delhi

Appellant by : None  
Respondent by : Mrs. Aashna Paul, CIT

Date of Hearing : 08.02.2021  
Date of Pronouncement : 08.02.2021

**ORDER**

**PER O.P. KANT, AM:**

**1.** These two appeals by the Revenue are directed against common order dated 28.04.2017 passed by Commissioner of Income-tax (Appeals)-29, New Delhi, for assessment years 2013-14 and 2014-15.

**2.** At the outset, the learned Sr. DR brought to our attention that CBDT, vide Circular No. 17/2019 dated 08<sup>th</sup> August, 2019, has decided that the Revenue would not prefer any appeal before the

Tribunal, if the tax effect is less than Rs.50 lakhs. Therefore, he pleaded that the appeal of the Revenue be decided as per the Instruction of the CBDT.

**3.** We have heard both the parties through Video Conferencing and perused the relevant record. We find that the CBDT vide Circular No. 17/2019 dated 08.08.2019, has enhanced the monetary limit for filing of appeals by the Department before the Income Tax Appellate Tribunal from Rs.20 lakhs to Rs.50 lakhs. The said circular also makes reference to the earlier Circular No. 3/2018, dated 11.7.2018 and, especially states that as a step towards further management of litigation, the Board has decided to enhance the monetary limit for filing of the appeals. This circular is not in supersession of the earlier circular but only amends the monetary limits as well as gives clarification with regard to paragraph 5 of the earlier circular. This, *inter alia*, means that all the other conditions mentioned in the earlier Circular No. 3 of 2018 dated 11.7.2018 will apply *mutatis mutandis* including that, it will apply to all the pending appeals.

**4.** Further, CBDT vide Circular dated 20<sup>th</sup> August, 2019 (F. No. 279/19-93/2018-ITJ), has clarified that it will apply to all pending appeals. Thus, in view of the aforesaid circular, the appeals of the Revenue are dismissed as non-maintainable as the tax effect involved in the appeals are below Rs.50 lakhs. However, it is made clear that the Department is at liberty to file Miscellaneous Application for recalling of the order, if the tax effect is found to be

more than the prescribed limit of Rs.50,00,000/- or any of the conditions etc., as available in the amendment carried out in para 10 of Circular No. 3/2018, dated 20.08.2018, is made out.

5. In the result, both the appeals of Revenue are dismissed.

*Order pronounced in the open court on 8<sup>th</sup> February, 2021*

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Sd/-  
**(O.P KANT)**  
**ACCOUNTANT MEMBER**

Dated:08.02.2021

\*Neha\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar  
 ITAT, New Delhi

Date of dictation	08.02.2021
Date on which the typed draft is placed before the dictating Member	08.02.2021
Date on which the typed draft is placed before the Other member	08.02.2021
Date on which the approved draft comes to the Sr.PS/PS	08.02.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	08.02.2021
Date on which the fair order comes back to the Sr. PS/ PS	08.02.2021
Date on which the final order is uploaded on the website of ITAT	08.02.2021
Date on which the file goes to the Bench Clerk	08.02.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	