

**IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH: 'B' NEW DELHI ]**

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

**I.T.A. No. 3771/Del/2018 (A.Y 2013-14)  
(THROUGH VIDEO CONFERENCING)**

Addl. CIT,  Special Range : 2,  New Delhi.  <b>(APPELLANT)</b>	Vs.	M/s. CMI Energy India Pvt. Ltd., [Earlier known as General Cable Energy India Pvt. Ltd., 501-503, New Delhi House, 27-Bara Khamba Road, New Delhi - 110 001. <b>PIN : AACCN3799E</b> <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>N O N E;</b>
<b>Department by :</b>	<b>Shri Jagdish Singh, Sr. D. R.;</b>

<b>Date of Hearing :</b>	<b>10.02.2021</b>
<b>Date of Pronouncement :</b>	<b>10.02.2021</b>

**O R D E R**

**PER SUCHITRA KAMBLE, JM :**

This appeal is filed by the Revenue against the order dated 20.02.2018 of the Commissioner of Income Tax [Appeals]-35, New Delhi, for Assessment Year 2013-14.

2. The grounds of appeal are as under:-

*“ 1. Whether on facts and in the circumstances of the case and in law, the ld. CIT (Appeals) has erred in deleting the addition of Rs.17,48,383/- made on account of disallowance of excess depreciation to the addition of different assets such as Card Scan Reader, Electrical Fitting and Lead Extruder.*

*2. The appellant craves leave for reserving the right to amend, modify, alter, add or forego any ground(s) of appeal at any time before or during the hearing of this appeal. “*

3. At the time of hearing, none attended on behalf of the assessee. It was submitted by the ld. DR that tax effect involved in this appeal is below the prescribed limit of Rs.50 lakhs, as fixed by the CBDT and requested to dismiss the Revenue's appeal on account of low tax effect.

4. Perusal of the aforesaid appeal filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8<sup>th</sup> 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 learned [CIT] – Departmental Representative.

5. We have heard the ld. DR 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. In view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> 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 14<sup>th</sup> 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 appeal 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.

6. In the result, the appeal filed by the Revenue, is dismissed being infructuous.

Order pronounced in the open court on : 10/02/2021.

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

**Sd/-**  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

Dated : 10/02/2021.

\*MEHTA\*

-: 3 :-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	10.02.2021
Date on which the typed draft is placed before the dictating Member	10.02.2021
Date on which the typed draft is placed before the Other Member	10.02.2021
Date on which the approved draft comes to the Sr. PS/PS	10.02.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	10.02.2021
Date on which the fair order comes back to the Sr. PS/PS	10.02.2021
Date on which the final order is uploaded on the website of ITAT	10.02.2021
Date on which the file goes to the Bench Clerk	10.02.2021
Date on which the file goes to the Head Clerk	