

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 7813/Del/2018
(Assessment Year: 2014-15)**

ACIT, Circle- 9(1), New Delhi.	Vs.	Fleur Hotels P. Ltd. Aseet No. 6, Aerocity Hospitality District New Delhi-110037
PAN No: AACCC4602P		
APPELLANT		RESPONDENT

Revenue By : Sh. Avikal Manu, Sr. DR
Assessee By : None

Per Anadee Nath Misshra, AM

(A) This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)- 3, New Delhi, ["Ld. CIT(A)", for short], dated 24.09.2018 for Assessment Year 2014-15. Grounds taken in this appeal of Revenue are as under:

"1. On the facts and circumstances of the case and in law, the Ld. CIT(Appeals) erred in deleting the addition of Rs. 89,90,268/- made by the Assessing Officer while passing assessment order dated 23.12.2016 on account of disallowance under section 14A r.w. rule 8D of the Act.

2. On the facts and circumstances of the case as well in the law, the Ld. CIT(Appeals) has erred in deleting addition of Rs. 94,41,125/- made by AO

u/s 14A of the Income Tax Act while computing the MAT liability under the provisions u/s 115JB of the Income Tax Act, 1961.

3. The appellant craves leave, modify, add or forego any grounds of appeal at any time before or during the hearing of this appeal."

(B) At the outset, it was noticed by us at the time of hearing that total tax effect reported at Sl. No. 10 in Form 36 of the appeal filed by Revenue is Rs. 29,16,892/-; which is well below Rs. 50,00,000/-. Vide recent CBDT Circular No. 17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, Learned Senior Departmental Representative agreed that this appeal was not maintainable; and to this contention did not press the appeal. Therefore, this appeal is dismissed being not pressed, and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of this appeal if it is found that appeal

of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

(D) In the result, this appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court after conclusion of hearing on 16.02.2021.

**Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

Dated: 18/02/2021

BR

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI