

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER
[Through Video Conferencing]**

ITA No.4926/Del./2017
Assessment Year: 2011-12

ITO, Ward-25(3), New Delhi	Vs.	M/s. Timbmet Doors Solutions Pvt. Ltd., C/o- Rajesh Mahna & Co., G-67, Masjid Moth, Greater Kailash-II, New Delhi
PAN :AACCT6071D		
(Appellant)		(Respondent)

Appellant by	Shri Prakash Dubey, Sr.DR
Respondent by	None

Date of hearing	22.02.2021
Date of pronouncement	22.02.2021

ORDER

PER O.P. KANT, AM:

The present appeal by the Revenue is directed against the order dated 28.02.2017 passed by Commissioner of Income-tax (Appeals)-15, New Delhi, for assessment year 2011-12.

2. At the outset, the learned Sr. DR brought to our attention that CBDT, vide Circular No. 17/2019 dated 08th 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. None appeared on behalf of the assessee. We have heard learned DR 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 20th 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 appeal of the Revenue is dismissed as non-maintainable as the tax effect involved in the appeal is 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, the appeal of the Revenue is dismissed.

Order pronounced in the open court.

Sd/-

**(BHAVNESH SAINI)
JUDICIAL MEMBER**

Sd/-

**(O.P. KANT)
ACCOUNTANT MEMBER**

Dated: 22nd February, 2021.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi