

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “ A ”: NEW DELHI  
(Through Video Conferencing)**

**BEFORE  
SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA Nos. 602, 603, 604/Del/2018  
Asstt. Years 2012-13, 2013-14, 2014-15

ACIT, Circle -5(1), New Delhi.	Vs.	Blue Coast Hotels Ltd. 415-417, Antriksh Bhawan, Connaught Place, New Delhi – 110 001 PAN AAACM0037G
(Appellant)		(Respondent)

Department by:	Shri Shiv Swaroop Singh, Sr. DR
Assessee by :	None
Date of Hearing	02/03/2021
Date of pronouncement	02/03/2021

**ORDER**

**PER R.K. PANDA, AM**

The above three appeals filed by the Revenue are directed against the separate orders dated 23<sup>rd</sup> October, 2017 of the Ld. CIT (A) -2, New Delhi relating to assessment years 2012-13,

2013-14 and 2014-15 respectively. For the sake of convenience, all these appeals were heard together and are being disposed of by this common order.

2. Ld. Counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the revenue in each of the appeal is below Rs. 50 lakhs. Therefore, in view of the CBDT Circular No. 17/2019 dated 8<sup>th</sup> August, 2019, the appeals filed by the revenue are not maintainable and, therefore, the appeals are liable to be dismissed.

3. Ld. DR fairly conceded that the tax effect involved in the grounds raised by the revenue is admittedly below Rs. 50 lakhs in each appeal.

4. After hearing both the sides, we find the tax effect involved in the grounds raised by the revenue in all the above three appeals is admittedly below Rs. 50 lakhs. CBDT vide circular No. 17/2019 dated 8<sup>th</sup> August, 2019 has increased the monetary limit for filing of appeals by the Revenue to Rs. 50 lakhs. It has subsequently been clarified by the CBDT that the said circular is applicable even to pending appeals. In view of the above, the

appeals filed by the revenue are not maintainable and are accordingly dismissed.

In the result all the three appeals filed by the revenue are dismissed.

**Order pronounced in the open court at time of hearing itself i.e. on 2<sup>nd</sup> March, 2021.**

**sd/-**

**(KULDIP SINGH)  
JUDICIAL MEMBER**

**sd/-**

**(R.K. PANDA)  
ACCOUNTANT MEMBER**

Dated: 02 /03/2021

**Veena**

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi