

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

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA No.6466/DEL/2017
A.Y. 2013-14

ACIT,
Circle Panipat
Panipat

VS. Mittal Processors Pvt. Ltd.
Opp. Sanjay Gandhi Eye Hospital
VPO-Sewah, Panipat

Appellant by : None
Respondent by : Sh. P. C. Yadav, Advocate

Date of Hearing : 25.02.2021
Date of Pronouncement : 02.03.2021

ORDER

PER O.P. KANT, AM:

1. This appeal by the Revenue is directed against common order dated 18.08.2017 passed by Commissioner of Income-tax (Appeals), Karnal, for assessment year 2013-14.

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. 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 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 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, the appeal of Revenue is dismissed.

Order pronounced in the open court on 2nd March, 2021

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

Dated: 02.03.2021

Neha

Copy forwarded to:

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

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

Asst. Registrar
ITAT, New Delhi

Date of dictation	25.02.2021
Date on which the typed draft is placed before the dictating Member	25.02.2021
Date on which the typed draft is placed before the Other member	25.02.2021
Date on which the approved draft comes to the Sr.PS/PS	25.02.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	25.02.2021
Date on which the fair order comes back to the Sr. PS/ PS	25.02.2021
Date on which the final order is uploaded on the website of ITAT	02.03.2021
Date on which the file goes to the Bench Clerk	
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	