

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

**Before Sh. Bhavnesh Saini, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**(Through Video Conferencing)**

**ITA No. 4417/Del/2017 : Asstt. Year : 2012-13**

Addl. CIT, Special Range-9 New Delhi	Vs	VLCC Personal Care Ltd., M-14, Commercial Complex, Greater Kailash, Part-II, New Delhi-110048
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AABCV6538Q</b>		

**Assessee by : Ms. Sweety Kothari, CA**

**Revenue by : Sh. Prakash Dubey, Sr. DR**

**Date of Hearing: 08.03.2021**

**Date of Pronouncement: 08.03.2021**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the revenue against the order of the Id. CIT(A)-9, New Delhi dated 20.01.2017.

2. As per the instant Circular No. 17/2019 dated 08/08/2019 in force, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such

assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. As a result, the appeal of the revenue is dismissed.

Order Pronounced in the Open Court on 08/03/2021.

Sd/-

**(Bhavnes Saini)**  
**Judicial Member**

**Dated: 08/03/2021**

\*Subodh\*

Copy forwarded to:

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

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**