

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' : NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA Nos.4851/Del/2018 & 4852/Del/2018
Assessment Years : 2013-14 & 2014-15**

**Assistant Commissioner of
Income Tax,
Circle-1(2)(2),
(Intl.Tax.),
New Delhi.
(Appellant)**

**Vs. M/s DHI , Denmark,
Agern Alle-5, Horsholm,
Denmark DK 2970 foreign-
Denmark 999999.
PAN : AAAAD6164H.
(Respondent)**

Appellant by : Shri M. Baranwal, Senior DR.
Respondent by : Ms. Prashuka Jain, CA.

Date of hearing : 26.03.2021
Date of pronouncement : 26.03.2021

ORDER

PER G.S. PANNU, VP :

These appeals by the Revenue for the assessment years 2013-14 & 2014-15 are directed against the order of learned CIT-44, New Delhi dated 30th November, 2017 and 31st October, 2017.

2. At the time of hearing before us, it was submitted by the learned counsel for the assessee that the tax effect in these appeals by the Revenue is below Rs.50 Lakhs. The CBDT in its Circular No.17/2019 dated 8th August, 2019 has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs. 50 Lakhs.

3. Learned Senior DR agreed with the same.

4. In view of the above position, we deem it proper to dismiss the appeals of the Revenue in the light of the Circular No.17/2019 of CBDT dated 8th August, 2019.

5. In the result, the appeals of the Revenue are dismissed.

Above decision was announced in the presence of both parties on conclusion of Virtual Hearing on 26th March, 2021.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

VK.

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

Assistant Registrar