

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

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.2064/Del/2017
Assessment Year : 2009-10**

**Deputy Commissioner of
Income Tax (E),
Central Circle-2(1),
Room No.2408, 24th Floor,
E-2, Dr. S.P. Mukherjee
Civic Centre
Delhi-110016**

**Vs. Technology Development Board,
Wing-A, Ground Floor,
Vishkarma Bhawan,
Shaheed Jeet Singh Marg,
New Delhi-110016
PAN-AAALT0531B**

(Appellant)

(Respondent)

Appellant by : Sh. Prakash Dubey, Sr. DR
Respondent by : Sh. Pravin Gupta, Advocate

Date of hearing : 23.03.2021
Date of pronouncement : 23.03.2021

ORDER

PER R.K. PANDA, AM :

This appeal filed by the Revenue is directed against the order dated 13.01.2017 of the learned CIT(A)-40, Delhi, relating to Assessment Year 2009-10.

2. Learned counsel for the assessee at the outset, pointed out that the tax effect involved in the present appeal, filed by the Revenue, is below Rs.50 Lakhs. Therefore, in view of the latest CBDT Circular No.17/2019 dated 08.08.2019, raising the monetary limit to Rs.50 Lakhs for filing appeal by the Revenue which is even applicable to all pending appeals, the appeal filed by the Revenue is not maintainable and has to be dismissed.

3. Learned DR fairly conceded that the tax effect involved in the appeal filed by the Revenue is below Rs.50 Lakhs.

4. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-10 of the Circular dated 11.07.2018.

6. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

7. In the final result, the appeal of the Revenue stands dismissed.

Above decision was pronounced in the open court in the presence of both the parties on conclusion of Virtual Hearing on 23rd March, 2021.

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Sd/-

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

Delhi/Dated- 23.03.2021

Shekhar

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

By Order

Assistant Registrar,
ITAT, Delhi