

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-1" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No.5187/DEL/2011
Assessment Year 2005-06

Dy. CIT, Circle-14(1), New Delhi.	v.	Dell International Services India Pvt. Ltd., (Formerly Perot Systems TSI (India) Pvt. Ltd.), 103 Ashoka Estate, Barakhamba Road, New Delhi.
TAN/PAN: AAACH1925Q		
(Appellant)		(Respondent)

Appellant by:	Shri Kachoo Mehboob, Sr.D.R.		
Respondent by:	Shri Ankit Sahni, Adv.		
Date of hearing:	25	03	2021
Date of pronouncement:		03	2021

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the assessee against the impugned order dated 16.09.2011 passed by Commissioner of Income Tax (Appeals)-XX, New Delhi for the Assessment Year 2005-06.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 25th March, 2021.

**[B.R.R. KUMAR]
ACCOUNTANT MEMBER**

DATED: 25th March, 2021

PKK:

**[AMIT SHUKLA]
JUDICIAL MEMBER**