

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

**BEFORE,
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No.7416/Del/2018
(ASSESSMENT YEAR 2014-15)**

Add. CIT, Special Range-2, New Delhi	Vs.	M/s Channel Play Limited, 721, Udyog Vihar, Phase-V, Gurgaon, Haryana-122 016 PAN –AADCC 0600L
(Appellant)		(Respondent)

Appellant By	Sh. Mahesh Thakur, Sr. Dr
Respondent by	None (Assessee)
Date of Hearing	20.04.2021
Date of Pronouncement	20.04.2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the Revenue against order dated 16.07.2018 passed by the Learned Commissioner of Income Tax (Appeals)-2, New Delhi {CIT(A)} for Assessment Year 2014-15.

2.0 However, Ld. Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3.0 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.

4.0 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.

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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

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

Above decision was announced on conclusion of Virtual Hearing on 20th April, 2021.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Dated: 20/04/2021

PK/Ps

Copy forwarded to:

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

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI