

**IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "I-1" : NEW DELHI ]  
(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
A N D  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**I.T.A. No. 4690/Del/2016 (A.Y 2010-11)  
(THROUGH VIDEO CONFERENCING)**

DCIT,  Circle : 2 (1),  New Delhi.  <b>(APPELLANT)</b>	Vs.	M/s. Air Liquid India Holding Pvt. Ltd., A-24/9, Mohan Co- operative, Mathura Road, New Delhi – 110 044. <b>PIN : AAACA9121F</b> <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>Shri P. C. Yadav, Advocate;</b>
<b>Department by:</b>	<b>Shri Surender Pal [CIT]-DR;</b>

<b>Date of Hearing :</b>	<b>31.05.2021</b>
<b>Date of Pronouncement:</b>	<b>31.05.2021</b>

**ORDER**

**PER N. K. BILLAIYA, AM :**

This appeal by the Revenue is filed against the order passed by the Commissioner of Income Tax (Appeals)-42, New Delhi, for assessment year 2010-11.

2. At the time of hearing, the learned Counsel for the assessee submitted that tax effect involved in this appeal is below the prescribed limit of Rs.50 lakhs, as fixed by the CBDT and requested to dismiss the Revenue's appeal on account of low tax effect.

3. Perusal of the aforesaid appeal filed by the Revenue apparently shows that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this

factual position has been fairly conceded by the learned [CIT]–Departmental Representative.

4. We have heard both the parties and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised. In view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of ***Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14<sup>th</sup> August, 2019*** has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeal filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

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

Order pronounced in the open court on : **31/05/2021**.

**Sd/-**  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**( N. K. BILLAIYA )**  
**ACCOUNTANT MEMBER**

Date : **31/05/2021**.

\*MEHTA\*

Copy forwarded to:

1. Appellant
2. Respondent

3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

Date of dictation	31.05.2021
Date on which the typed draft is placed before the dictating Member	31.05.2021
Date on which the typed draft is placed before the Other Member	31.05.2021
Date on which the approved draft comes to the Sr. PS/PS	31.05.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	31.05.2021
Date on which the fair order comes back to the Sr. PS/PS	31.05.2021
Date on which the final order is uploaded on the website of ITAT	31.05.2021
Date on which the file goes to the Bench Clerk	31.05.2021
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	