

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

**BEFORE,  
SHRI G. S. PANNU, VICE PRESIDENT  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**I.T.A No.6060/Del/2017  
(ASSESSMENT YEAR 2014-15)**

Asst. CIT, Central Circle-13, New Delhi.	Vs.	M/s Ashtech Industries Pvt. Ltd. D-49, Mansrovar Park, Shahadra, Delhi-110 032  PAN-AAECA 0120G
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant By	<b>Sh. Farhah Khan, Sr. DR</b>
Respondent by	<b>Sh. Akshit Geol, CA</b>
Date of Hearing	<b>04.06.2021</b>
Date of Pronouncement	<b>04.06 2021</b>

**ORDER**

**PER SUDHANSHU SRIVASTAVA, JM:**

This appeal is preferred by the Revenue against order dated 17.07.2017 passed by the Learned Commissioner of Income Tax (Appeals)-1, New Delhi {CIT(A)} for Assessment Year 2014-15.

2.0 The Ld. Authorized Representative (AR) submitted that the present appeal by the Department was liable to be withdrawn as the tax effect involved in the case is below Rs.50 lacs. He submitted a detailed working of the disputed tax and submitted that the tax demand was Rs.47,41,123/- only.

3.0 The Ld. Departmental Representative (DR) agreed that the tax effect was less than Rs.50 lacs.

4.0 Having heard both the parties and after having gone through the records, we find that the contention of the Ld. AR that the tax effect in the present Departmental appeal is less than Rs.50 lacs is correct. 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.

5.0 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.

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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

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

Above decision was announced on conclusion of Virtual Hearing on 4<sup>th</sup> June, 2021.

Sd/-  
**(G.S.PANNU)**  
**VICE PRESIDENT**

Dated:04/06/2021

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