

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C": NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

ITA No. 6207/Del/2017  
Asstt. Year: 2011-12

ACIT Central Circle-18 New Delhi.	Vs.	Jagat Projects Ltd. 1110, D-Mall, Netaji Subhash Place, Pitampura, New Delhi. PAN AACCJ0391C
<b>(Appellant)</b>		<b>(Respondent)</b>

ITA No. 6201/Del/2017  
Asstt. year 2009-10

ACIT. Central Circle-18, New Delhi.	Vs.	Jagat Overseas, 5586, 1 <sup>st</sup> Floor, Lahori Gate, Naya Bazar, New Delhi – 110 006 PAN AAAFJ8256F
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by:	Ms. Sunita Singh, CIT (DR)
Assessee by :	Shri Sailesh Gupta, Advocate
Date of Hearing	22/04/2021
Date of pronouncement	21/06/2021

**ORDER**

**PER AMIT SHUKLA, J.M.**

The aforesaid appeals have been filed by the Revenue against the order dated 21.07.2017, passed by Ld. CIT (Appeals)-27, New Delhi for for the assessment year 2011-12 & 2009-10.

2. At the time of hearing, we inquired from the Ld. CIT (DR) as to whether the tax effect of the grounds raised by Revenue is less than the monetary limit prescribed by CBDT for filing the appeals to which he fairly admitted that the tax effect is less than the monetary limit prescribed by CBDT for filing the appeals.

3. We have heard the Ld. CIT (DR) and perused the material on record. On perusing the grounds of appeals raised by the Revenue, we find that Revenue is aggrieved by the order of Learned CIT(A) in respect of the relief given by him. We find that CBDT vide Circular No. 3/2018 dated 11.07.2018 had increased the limit for filing appeal before ITAT at Rs. 20 lakhs. The limit for filing appeals before ITAT and other authorities were enhanced by CBDT vide Circular No.17 of 2019 dated 08.08.2019. As per the aforesaid CBDT Circular dated 08.08.2019, no Department appeals are to be filed against relief given by the Learned CIT(A) before the Income Tax Appellate Tribunal unless the tax effect, excluding interest, exceeds Rs.50 lakhs. We find that in the present case, the tax effect involved is less than Rs.50 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in para 10 of the aforesaid CBDT Circular of 11.07.2018, we are of the view that the monetary limit prescribed by the instructions of the CBDT Circular dated 08.08.2019 would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not maintainable on account of low tax effect. However, in case there is any error in the computation of the tax effect involved or if for any reason, the aforesaid CBDT

Circular is not applicable, it would be open to the Revenue to seek revival of the appeals. Thus the appeals of the Revenue are dismissed.

4. In the result, the appeals of Revenue are dismissed.

Order pronounced in the open court on 21/06/2021, immediately after conclusion of the hearing of the matter in virtual mode.

sd/-  
**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

sd/-  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Dated: 21/06/2021

***Veena***

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi