

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : F : NEW DELHI
BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

ITA No.799/Del/2018
Assessment Year: 2011-12

ACIT,
Circle-32(1),
New Delhi.

Vs Risabh Birla,
Late Anurag Birla,
C-37, Hauz Khas,
New Delhi.

PAN: AADPB3556B

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Farhat Khan, Sr. DR
Date of Hearing	:	07.07.2021
Date of Pronouncement	:	07.07.2021

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 24.11.2017 of the CIT(A)-11, New Delhi, relating to assessment year 2011-12.

2. None appeared on behalf of the assessee despite service of notice. Therefore, this appeal is being disposed of on the basis of the material available on record and after hearing the ld. DR.

3. The ld. DR, at the outset submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs and the CBDT, vide Circular No.17/2019 dated 8th August, 2019 has raised the monetary limit for filing of appeal by the Revenue before the Tribunal to Rs.50 lakhs. Vide Notification dated 20th August, 2019 it has been clarified that

the revised monetary limit so mentioned in the Circular No.17/2019 is applicable even to pending appeals.

4. We have heard the Id. DR. A perusal of the grounds raised by the Revenue shows that the tax effect involved in the instant case is admittedly below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8th August, 2019 and the subsequent clarification by the CBDT on 20th August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed. However, if the Revenue at any point of time finds that the tax effect involved in the grounds of the Revenue is more than Rs.50 lakhs or that the same is falling under the exceptions provided in the said Circular, the Revenue may move necessary application for recall of this order.

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

The decision was pronounced in the open court at the time of hearing itself, i.e., on 07.07.2021.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 07th July, 2021.

dk

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi