

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DEHRADUN CIRCUIT BENCH, NEW DELHI)**

**(Through Video Conferencing)**

**BEFORE**

**SHRI AMIT SHUKLA, JUDICIAL MEMBER  
and  
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No. 2018/Del./2018, A.Y. : 2014-15**

ITO Ward-1(3), Dehradun	Vs	M/s. Hotel Control Pvt. Ltd. (Hotel Savoy), Library Bazar, Gandhi Chowk, Mussoorie, Dehradun
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>(PAN : AAACH4096E)</b>		

**Assessee by : None**

**Revenue by : Sh. Mohan Lal Jashi, Sr. DR**

<b>Date of Hearing: 13.07.2021</b>	<b>Date of Pronouncement: 13.07.2021</b>
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**ORDER**

**PER B.R.R.KUMAR, ACCOUNTANT MEMBER :**

This is an appeal by the department against the order dated 14/12/2017 of CIT(A)-Dehradun, for AY 2014-15.

2. Perusal of the aforesaid appeal filed by the Revenue apparently show 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 Ld. D.R. The Ld. A.R. contended that the appeal of the Revenue may be dismissed in the light of CBDT Circular (supra).

3. We have heard the parties on the issue in controversy 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.

4. 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 appeals 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.

**Order pronounced in open court on this 13<sup>th</sup> day of July, 2021.**

**Sd/-**

**(AMIT SHUKLA)  
JUDICIAL MEMBER**

\*Binita\*

**Sd/-**

**(Dr. B.R.R.KUMAR)  
ACCOUNTANT MEMBER**