

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'F' NEW DELHI**

**BEFORE SHRI R. K. PANDA ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A. No. 4320/Del/2011 (A.Y 2008-09)  
I.T.A. No. 5545/Del/2012 (A.Y 2009-10)  
**(THROUGH VIDEO CONFERENCING)****

ACIT Circle-27(1) Room No. 218, D-Block, Vikas Bhawan New Delhi <b>(APPELLANT)</b>	Vs	Poonam Hassija Neha Hassija 45, Community Centre, Naraina Phase-1 New Delhi <b>PAN: AAJFP3787C</b> <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>Sh. Shirswoop Singh, SR. DR</b>
<b>Respondent by</b>	<b>Sh. M. P. Rastogi, Adv</b>

<b>Date of Hearing</b>	<b>28.07.2021</b>
<b>Date of Pronouncement</b>	<b>28.07.2021</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM**

These two appeals are filed by the Revenue against order dated 14/07/2011 and 29/08/2012 passed by CIT(A)-XXIV, New Delhi for assessment year 2008-09 & 2009-10 respectively.

2. At the outset, it was brought to our notice that the tax effect involved in this appeal being less than Rs. 50 lacs, squarely falls within the ambit of Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue and subsequent clarification issued by CBDT on 20<sup>th</sup> August, 2019.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 17/2019 dated 08.08.2019 for preferring appeals before Tribunal by the revenue. On perusal of the Circular No. 17/2019 dated 08.08.2019 and the materials available on record, Ld. Sr. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We find that the subsequent clarification dated 20.08.2019 makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. The Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserve to be dismissed on account of low tax effect vide Circular No. 17/2019 dated 08.08.2019 and subsequent clarification on 20.08.2019. Accordingly, on account of low tax effect case, we dismiss this appeal of revenue in limine, without going into the merits of the case.

4. Though the matter is remanded back only for the issue of ground No. 4 to be decided afresh overall tax effect of the entire appeal is less than 50 lacs in both of these appeals. Therefore, we are taking up the issue of tax effect and not the issue of merit. As the directed by the Hon'ble High Court.

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

**Order pronounced in the Open Court in presence of both the parties on this 28<sup>th</sup> Day of July, 2021.**

**(R. K. PANDA)**  
**ACCOUNTANT MEMBER**

**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

Dated : 28/07/2021

*R. Naheed \**

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI