

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "G" BENCH: NEW DELHI
(THROUGH VIDEO CONFERENCING)
BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
& DR.B.R.R.KUMAR, ACCOUNTANT MEMBER**

**ITA No.4173/Del/2017
Assessment Year : 2013-14**

ITO(E), Ward-2(3), New Delhi	vs	Tsurphu Labrang, E-59, Greater Kailash-II, New Delhi. PAN-AABTT9161A
APPELLANT		RESPONDENT
Appellant by		Sh.H.K.Chaudhary, CIT DR
Respondent by		Sh.Girish K.Shukla, Adv.
Date of Hearing		28.07.2021
Date of Pronouncement		28.07.2021

ORDER

PER KUL BHARAT, JM :

This appeal filed by the Revenue for the assessment year 2013-14 is directed against the order of Ld. CIT(A)-40, Delhi dated 11.04.2017. The Revenue has raised following ground of appeal:-

1. *"On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in law in allowing benefits of section 11 & 12 of the Income Tax Act, 1961."*
2. However, Ld. CIT DR for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.
3. 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.

4. 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.

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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the result, the appeal of Revenue is dismissed.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 28th July, 2021.

Sd/-

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

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI