

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

Before Sh. Amit Shukla, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 3748/Del/2018 : Asstt. Year : 2014-15

DCIT, Circle-4(1), Gurgaon	Vs	Shaastra Securties Trading Pvt. Ltd., 7 th Floor, Tower-D, Unitech Cyber Park, Sector-39, Gurgaon
(APPELLANT)		(RESPONDENT)
PAN No. AARCS1742B		

Assessee by : None

Revenue by : Sh. Ajay Kumar, Sr. DR

Date of Hearing: 03.08.2021

Date of Pronouncement: 03.08.2021
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ORDER

Per Amit Shukla, Judicial Member:

The present appeal has been filed by the revenue against the order of the Id. CIT(A)-1, New Delhi, dated 15.03.2018.

2. As per the instant Circular No. 17/2019 dated 08/08/2019 inforce, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 03/08/2021.

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Sd/-

(Amit Shukla)
Judicial Member

Dated: 03/08/2021

Subodh

Copy forwarded to:

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

ASSISTANT REGISTRAR