

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 1294/Del/2017
(Assessment Year: 2012-13)**

Addl. Commissioner of Income Tax, Special Range-8, New Delhi	Vs.	M/s. SRL Limited, Plot No. D3, A Wing, 2 nd Floor, District Centre, Saket, New Delhi PAN No.AAACS2809J
APPELLANT		RESPONDENT

Revenue By : Shri Prakash Dubey, Sr. DR
Assessee By : None

Per Anadee Nath Misshra, AM

(A) This appeal by Revenue is filed against the impugned order of Learned Commissioner of Income Tax (Appeals)-17, New Delhi, ["Ld. CIT(A)", for short], dated 02.12.2016 for Assessment Year 2012-13. The grounds of appeal are as under :

1. *"The Ld. CIT(A) erred in deleting the addition made by the AO u/s 40 (a)(i) and 40 (a) (ia) on account of non-deduction of TDS which assessee was liable to deduct u/s. 194 H/194C/195 of the Act on the discount given by the assessee to its collection agents / franchisee/ clinical trials etc in India."*

2. *"The appellant craves to add, alter or amend any of the ground(s) of appeal before or during the hearing of this appeal."*

(B) At the outset, it was brought to our notice at the time of hearing, by learned Senior Departmental Representative ("Sr. DR", for short) for Revenue; that tax effect in this appeal is below Rs. 50,00,000/-. Vide recent CBDT Circular No. 17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, it was submitted by Ld. Sr. DR for Revenue, that this appeal is not maintainable. He did not press the appeal. Therefore, this appeal is dismissed being not pressed; and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of this appeal if it is found that appeal of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

(D) In the result, this appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court in the presence of representatives of learned Sr.DR, after conclusion of hearing on 16.08.2021. Now, this written order is signed today on 16.08.2021.

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

Dated: 16/08/21

Neha/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	16.08.2021
Date on which the typed draft is placed before the dictating Member	16.08.2021
Date on which the typed draft is placed before the Other Member	16.08.2021
Date on which the approved draft comes to the Sr. PS/PS	16.08.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	16.08.2021
Date on which the fair order comes back to the Sr. PS/PS	16.08.2021
Date on which the final order is uploaded on the website of ITAT	16.08.2021
Date on which the file goes to the Bench Clerk	16.08.2021
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	