

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

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND SH. KULDIP SINGH, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No. 3308/Del/2018  
(Assessment Year : 2014-15)

ACIT Circle – 10(1), New Delhi	Vs.	Goodpack India Pvt. Ltd., K-4, NDSE-II, New Delhi - 110049
PAN No. AACCG 9541 R		
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	--None--
Revenue by	Ms. Anima Baranwal, Sr. D.R.

Date of hearing:	16.08.2021
Date of Pronouncement:	16.08.2021

**ORDER**

**PER ANIL CHATURVEDI, AM:**

This appeal filed by the Revenue is directed against the order dated 15.02.2018 of the Commissioner of Income Tax (Appeals) – 4, New Delhi relating to Assessment Year 2014-15.

2. Revenue has raised the following grounds of appeals:

1. *“Whether the CIT(A) has not erred in deciding the issues taking afresh evidences which were not submitted before the AO, despite specific directions vide order sheet dated 01.12.2016 in contravention of Rule 46A of the IT Rules 1962 and without even confronting these to the AO.*

2. *Whether the CIT(A) has not erred in deleting the addition of Rs.36,30,000/- made on the basis of 'unbilled revenue' where even the basic details asked by the AO of these, were not filed before the AO.*
3. *Whether the CIT(A) has not erred in deleting the disallowance of loss on 'foreign currency fluctuation' of Rs.79,22,000/- without even the assessee establishing that the claim debts were related to revenue expenditure and not to loan against assets.*
4. *The CIT(A) has erred in allowing the claim without the assessee even having given working of the figure of this claim of loss on 'foreign currency fluctuation' whereas the total figure given before the AO were admitted to be wrong by the assessee itself before the CIT(A) as is clear from the order of the CIT(A). No details of the debts against which this loss was claimed and a computation of the claim was ever given before the AO.*
5. *The appellant craves leave, to add, alter or amend any ground of appeal raised above at the time of hearing."*

3. At the time of hearing, we inquired from the Ld. DR as to whether the tax effect of the grounds raised by Revenue is less than the monetary limit prescribed by CBDT for filing the appeals to which she fairly admitted that the tax effect is less than the monetary limit prescribed by CBDT for filing the appeals.

4. We have heard the Ld. DR and perused the material on record. On perusing the grounds of appeal raised by the Revenue, we find that Revenue is aggrieved by the order of Learned CIT(A) in respect of the relief given by him. We find that CBDT vide Circular No. 3/2018 dated 11.07.2018 had increased the limit for filing appeal before ITAT at Rs. 20 lakhs. The limit for filing appeals before ITAT and other authorities were enhanced by CBDT vide Circular No.17 of 2019 dated 08.08.2019. As per the

aforesaid CDBT Circular dated 08.08.2019, no Department appeals are to be filed against relief given by the Learned CIT(A) before the Income Tax Appellate Tribunal unless the tax effect, excluding interest, exceeds Rs.50 lakhs. We find that in the present case, the tax effect involved is less than Rs.50 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in para 10 of the aforesaid CDBT Circular of 11.07.2018, we are of the view that the monetary limit prescribed by the instructions of the CDBT Circular dated 08.08.2019 would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not maintainable on account of low tax effect. However, in case there is any error in the computation of the tax effect involved or if for any reason, the aforesaid CDBT Circular is not applicable, it would be open to the Revenue to seek revival of the appeal. **Thus the appeal of the Revenue is dismissed.**

**5. In the result, the appeal of Revenue is dismissed.**

**Order pronounced in the open court on 16.08.2021, immediately after conclusion of the hearing of the matter in virtual mode.**

**Sd/-**

**(KULDIP SINGH)  
JUDICIAL MEMBER**

**Sd/-**

**(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

Date:- 16.08.2021  
PY\*

**Copy forwarded to:**

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