

**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. 383/Del/2018
(Assessment Year : 2014-15)

DCIT Circle – 10(1), New Delhi PAN No. AAACG 0865 A (APPELLANT)	Vs.	G D Goenka Pvt. Ltd. N-85, Connaught Place, New Delhi - 110001 (RESPONDENT)
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Assessee by	Shri Amit Goel, C.A.
Revenue by	Ms. Anima Baranwal, Sr. DR.

Date of hearing:	18.08.2021
Date of Pronouncement:	18.08.2021

ORDER

PER ANIL CHATURVEDI, AM:

This appeal filed by the Revenue is directed against the order dated 05.10.2017 passed by the Commissioner of Income Tax (Appeals) – 35, New Delhi under section 250(6) of the Act for Assessment Year 2014-15.

2. Revenue has raised the following grounds of appeals:
 1. *“Whether on the facts and circumstances of the case and in law, the Ld CIT(A) has erred in deleting the addition of Rs.1,38,94,623/- made by the AO on account of non-deduction of TDS on payment of examination fees to Cambridge and International Baccalureate without appreciating the fact that*

these foreign universities are rendered the services in India.

2. *Whether on the facts and circumstances of the case & in law, the Ld CIT(A) has erred in deleting the addition of Rs.1,38,94,623/- made by the AO without appreciating the ratio of the Hon'ble Supreme Court in the case of AP Ltd Vs. CIT relied upon by the AO in the assessment order.*
3. *The appellant craves leave, to add, alter or amend any ground of appeal raised above at the time of hearing.”*

3. Before us, at the outset, Ld. A.R. submitted that in the impugned appeal of Revenue, the tax involved is less than the monetary limit of Rs.50 lakh and therefore, the appeal is not maintainable. Learned DR did not controvert the submissions made by Learned AR.

4. We have heard the rival parties 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 CBDT 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 CBDT Circular of 11.07.2018, we are of the view that the monetary limit prescribed by the instructions of the CBDT 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 CBDT 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 18.08.2021, immediately after conclusion of the hearing of the matter in virtual mode.

Sd/-

**(KULDIP SINGH)
JUDICIAL MEMBER**

Date:- 18.08.2021

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Sd/-

**(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI