

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN CIRCUIT BENCH: DEHRADUN**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 4423/DEL/2017 (A.Y 2014-15)
(THROUGH VIDEO CONFERENCING)**

DCIT Circle-II, International Taxation Aayakar Bhawan, 13A, Subhash Road, Dehradun Uttarkhand (APPELLANT)	Vs	Western GECO International Ltd. C/o, Nangia & Co. 3 rd Floor, NCR Plaza, Municipal No. 24A, New Cantt Road, Dehradun, Uttarakhand AAACW4324J (RESPONDENT)
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Appellant by	Sh. N. C. Upadhyaya, CIT DR
Respondent by	Sh. Sanjay Shukla, CA

Date of Hearing	25.08.2021
Date of Pronouncement	25.08.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the Revenue against the order dated 28/04/2017 passed by CIT(A)-Noida for Assessment Year 2014-15.

2. At the outset, it was brought to our notice that the tax effect involved in this appeal being less than Rs. 50 lacs, squarely falls within the ambit of Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue and subsequent clarification issued by CBDT on 20th August, 2019.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide

Circular No. 17/2019 dated 08.08.2019 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 17/2019 dated 08.08.2019 and the materials available on record, Ld. Sr. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We find that the subsequent clarification dated 20.08.2019 makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. The Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserve to be dismissed on account of low tax effect vide Circular No. 17/2019 dated 08.08.2019 and subsequent clarification on 20.08.2019. Accordingly, on account of low tax effect case, we dismiss this appeal of revenue in limine, without going into the merits of the case.

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

Order pronounced in the Open Court in presence of both the parties on this 25th Day of August, 2021.

**Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 25/08/2021
R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

