

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

**(Through Video Conferencing)**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER  
and  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No. 4947/Del./2018, A.Y. : 2012-13  
ITA No. 4948/Del./2018, A.Y. : 2013-14**

DCIT, vs. YPT Entertainment House P. Ltd.  
Central Circle 1639/3B, Ghee Wali Gali,  
Noida Patiala  
(PAN : AAACY2718C)

(APPELLANT)

(RESPONDENT)

**CO No. 162/Del/2019  
(Arising out of ITA No. 4947/Del./2018, A.Y. : 2012-13)**

**CO No. 163/Del/2019  
(Arising out of ITA No. 4948/Del./2018, A.Y. : 2013-14)**

YPT Entertainment House P. Ltd. Vs. DCIT,  
1639/3B, Ghee Wali Gali, Central Circle  
Patiala Noida  
(PAN : AAACY2718C)

**ASSESSEE BY : Shri Ved Jain, CA, Sh. Ashish Goel, CA  
REVENUE BY : Sh. Dilip Kothari, CIT- DR**

**Date of Hearing : 08.09.2021  
Date of Order : 08 .09.2021**

**ORDER****PER BENCH :**

These two appeals by Revenue and Cross Objection by Assessee are filed against the impugned order of Ld. Commissioner of Income Tax (Appeals)-IV, Kanpur, [“Ld. CIT(A)”, for short], dated 25.04.2018 for Assessment Year 2012-13 & 2013-14 respectively.

2. Perusal of the aforesaid appeals filed by the Revenue and Cross Objection filed by the assessee apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the Ld. D.R. The Ld. A.R. contended that the appeals of the Revenue may be dismissed in the light of CBDT Circular (supra).

3. We have heard the parties on the issue in controversy and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeals by the Department

before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised.

4. In view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of *Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14<sup>th</sup> August, 2019* has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeals is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeals filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

5. Both sides were in agreement, at the time of hearing before us; that the assessee's Cross Objection deserved to be dismissed (being infructuous), if Revenue's appeal was dismissed. In view of the foregoing, and as we have already dismissed Revenue's appeal; we hereby dismiss assessee's Cross Objection, being infructuous.

6. In the result, the appeals by Revenue and the Cross Objection filed by the Assessee; both are dismissed.

**Order pronounced in open court on 8<sup>th</sup> day of September, 2021  
after conclusion of virtual hearing.**

**Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

**Sd/-  
(KULDIP SINGH)  
JUDICIAL MEMBER**

**Dated the 8<sup>th</sup> day of September, 2021  
\*BINITA\***

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-5, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.