

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

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

**ITA No:- 8123/Del/2018
(Assessment Year: 2013-14)**

ITO, Ward-1 Sonapat	Vs.	Shri Dharam Pal S/o. Sh. Amrat, Viollage Asawarpur, P.O.Rai, Near Shiv Mandir, Distt. Sonapat
PAN No: BLHPP1959G		
APPELLANT		RESPONDENT

Revenue By : Md. Gaysuddin Ansari, Sr. DR
Assessee By : Shri Vishal Goel, CA

Per Anadee Nath Misshra, AM

(A) This appeal by Revenue is filed against the impugned order of Learned Commissioner of Income Tax (Appeals), Rohtak, ["Ld. CIT(A)", for short], dated 10.10.2018 for Assessment Year 2013-14. The Grounds taken in this appeal of Revenue is as under:

"1. Whether on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in law & in facts in deleting the addition of Rs. 76,40,965/- without appreciating the provision of section 56(2)(viii) r.w.s. 57(iv) of the Income Tax Act, 1961".

2. That the appellants carve leave to add, to alter, amend, modify, substitute, delete

and / or rescind all or any of the grounds of appeal on or before or at the hearing, if necessary so arises.”

(B) At the outset, it was brought to our notice at the time of hearing, by learned Authorized Representative (“Ld. AR” for short) for assessee, 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 contended by Ld. AR for assessee, that this appeal is not maintainable. Learned Senior Departmental Representative [“Ld. Sr. DR”, for short) agreed with this contention of the Ld. AR for assessee, and 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 both sides, after conclusion of hearing on 15 .09.2021. Now, this written order is signed today

On 16/09/2021 .

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

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

Dated: 16/09/2021
Binita

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI