

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

Before Ms. Suchitra Kamble, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 5156/Del/2018 : Asstt. Year : 1990-91

Deputy Commissioner of Income Tax, Central Circle-1, New Delhi-110055	Vs	Sahara India (Firm), R/o Sahara India Bhawan, 1- Kapoorthala Complex, Aliganj, Lucknow-226024
(APPELLANT)		(RESPONDENT)
PAN No. AAMFS0216L		

**Assessee by : Sh. Hardeep Singh, CA
Revenue by : Sh. Virendra Singh, Sr. DR**

Date of Hearing: 28.09.2021

Date of Pronouncement: 28.09.2021

ORDER

Per Dr. B.R.R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-23, New Delhi dated 16.05.2018.

2. According to Circular No. 17/2019 dated 08/08/2019, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 28/09/2021.

Sd/-

(Suchitra Kamble)
Judicial Member

Dated: 28/09/2021

Subodh

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR