

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.845/DEL/2012
Assessment Year: 2005-2006

DCIT, Circle-11(1), New Delhi.	vs.	M/s. Frick India Ltd., 809, Surya Kiran Building, 19 K.G. Marg, New Delhi.
TAN/PAN: AAACF0410C		
(Appellant)		(Respondent)

Appellant by:	Shri Tarandeep Singh, Adv.		
Respondent by:	Shri J.K. Mishra, CIT-DR		
Date of hearing:	29	09	2021
Date of pronouncement:	29	09	2021

ORDER

PER AMIT SHUKLA, JM

The aforesaid appeal has been filed by the Revenue against the impugned order dated 09.12.2011, passed by Ld. Commissioner of Income Tax (Appeals)-XIII, New Delhi for the Assessment Year 2005-06.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending

appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs.

4. In the result, the appeal filed by the Revenue is dismissed.

Above decision was announced on conclusion of Virtual Hearing in the presence of both the parties on 29th September, 2021

Sd/-

**[PRASHANT MAHARISHI]
[ACCOUNTANT MEMBER]**

DATED: 29/09/2021

PKK:

Sd/-

**[AMIT SHUKLA]
JUDICIAL MEMBER**