

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI**

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SH. PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No. 3066/DEL/2018 (A.Y 2012-13)

&

I.T.A. No. 3065/DEL/2018 (A.Y 2011-12)

(THROUGH VIDEO CONFERENCING)

ACIT Central Circle-20 Room No. 108, 1 st Floor, E-2, ARA Centre, Jhandewalan Extension, New Delhi (APPELLANT)	Vs	Kaajal Aijaz Ilmi A-46, 3 rd Floor, Vasant Marg, Vasant Vihar, New Delhi AABP14222R (RESPONDENT)
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Appellant by	Ms. Sunita Singh, CIT DR
Respondent by	Sh. Deepesh Garg, Adv

Date of Hearing	06.10.2021
Date of Pronouncement	06.10.2021

ORDER

PER SUCHITRA KAMBLE, JM

These two appeals are filed by the Revenue against the order dated 15/2/2018 passed by CIT (A)-27, New Delhi for assessment year 2012-13 & 2011-12 respectively.

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 result, appeals of the Revenue are dismissed.

Order pronounced in the Open Court in presence of DR on this 06th Day of October, 2021.

Sd/-

**(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 06/10/2021

*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

