

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “F” BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI O.P.KANT, ACCOUNTANT MEMBER**

**ITA No.4590/Del/2018
Assessment Year : 2014-15**

ACIT, Circle-26(2), New Delhi	vs	Vijayant Facility Services Pvt.Ltd., A-1/7, Basement Khasra No.30, M.B.Road, Village- Saidulajah, New Delhi-110030. PAN-AADCV2535P
APPELLANT		RESPONDENT
Appellant by	Sh. J.S.Kochar, CA	
Respondent by	Sh. Rohit Anand, Sr. DR	
Date of Hearing	07.10.2021	
Date of Pronouncement	07.10.2021	

ORDER

PER KUL BHARAT, JM :

This appeal filed by the Revenue for the assessment year 2014-15 is directed against the order of Ld. CIT(A)-9, New Delhi dated 27.12.2017. The Revenue has raised following grounds of appeal:-

1. *“On the facts and in the circumstances of the case and law, the Ld. CIT(A) has erred in deleting the addition of Rs.69,88,497/- made on account of disallowance u/s 36(1)(va) by ignoring the fact that CBDT Circular No.22/2015 dated 17.12.2015 is not applicable to claim of deduction relating to employee’s contribution to welfare funds as per para 5 of the said circular.*
2. *The appellant craves, leaves or reserving the right to amend, modify, alter, add or forego any of the ground(s) of appeal at any time before or during the hearing of this appeal.”*

2. However, Ld. Counsel for the assessee pointed out that the present appeal pertaining to Assessment Year 2014-15 deserves to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3. Ld. Sr. DR could not controvert the submissions of the Ld. Counsel for the assessee.

4. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.

6. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

7. In the result, appeal of Revenue is dismissed.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 07th October, 2021.

Sd/-

(O.P.KANT)
ACCOUNTANT MEMBER

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI