

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

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
DR.B.R.R.KUMAR, ACCOUNTANT MEMBER**

ITA No.5448/Del/2017
Assessment Year : 2014-15

ACIT(International Taxation), Circle-2(1)(1), New Delhi	vs	M/s. Halliburton Export Inc., C/o-Nangia & Co., A-109, Sector-136, Noida (U.P.) PAN-AABCH9692R
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Sh. Amit Arora, Adv.	
Date of Hearing	29.09.2021	
Date of Pronouncement	29.09.2021	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the Revenue pertaining to assessment year 2014-15 is directed against the order of Ld. CIT(A)-43, New Delhi dated 06.06.2017. The Revenue has raised following grounds of appeal:-

1. *“Whether on the facts and in the circumstances of the case, whether the CIT(A) erred in holding that the payments by the assessee from sale of software are not taxable as ‘Royalty’ in terms of Sec 9(1)(vi) of the Income Tax Act, 1961 as well as Article 12 of the India-US DTAA.*

2. *The appellant craves to add, amend, modify or alter any grounds of appeal at the time or before the hearing of the 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 Counsel for the assessee pointed out that the present appeal pertaining to Assessment Year 2014-15 deserves to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.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. 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.

4. 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.

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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

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

Above decision was pronounced on conclusion of Virtual Hearing on 29th September, 2021.

Sd/-
(DR. B.R.R.KUMAR)
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