

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI 'C' BENCH, NEW DELHI

BEFORE SHRI RAMA KANTA PANDA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA RAGUNATH KAMBLE, JUDICIAL MEMBER

ITA No. 5496/Del/2018

Assessment Year : 2015-16

DCIT, CIRCLE 12(1),  
NEW DELHI  
ROOM NO. 405,  
C.R. BUILDING,  
NEW DELHI  
**(Appellant)**

Vs. M/S INDO RAMA INDUSTRIES LTD. ,  
TOER-F, 3<sup>RD</sup> FLOOR, DLF IT PARK,  
CHANDIGARH  
(PAN: AABCI19690N)

**(Respondent)**

Revenue by : Sh. Kumar Padmapani Bora, Sr. DR.  
Assessee by : None

Date of hearing : 15.11.2021

Date of pronouncement : 15.11.2021

**ORDER**

**PER RAMA KANTA PANDA, AM:**

This appeal by the Revenue for the assessment year 2015-16 is directed against the order of Learned CIT(A)-4, New Delhi dated 20.06.2018.

2. None appeared on behalf of the assessee. After perusal of the records, it is revealed that that the tax effect in the appeal of the Revenue is below Rs. 50 lakhs. The CBDT in its Circular No.17/2019 dated 8<sup>th</sup> August, 2019 has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs. 50 lakhs.

3. Learned Sr. DR agreed that the tax effect in this appeal of the Revenue is below Rs. 50 lakhs.

4. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.17/2019 of the CBDT dated 8<sup>th</sup> August, 2019, as not maintainable. However, if on a later date, the Revenue finds that the tax effect in dispute in the aforesaid appeal is more than the limit prescribed or it is protected by any of the exceptions provided in the CBDT Circular, it shall be at liberty to approach the Tribunal for recall of the order and reinstatement of the appeal for adjudication on merits. The Tribunal shall consider such application, as per the extant law.

5. In the result, in view of the aforesaid discussion, the Revenue's appeal stands dismissed.

Above decision was pronounced in the Open Court on 15<sup>th</sup> November, 2021.

Sd/-

Sd/-

**(SUCHITRA RAGUNATH KAMBLE)**  
**JUDICIAL MEMBER**

**(RAMA KANTA PANDA)**  
**ACCOUNTANT MEMBER**

SRB.

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar