

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND SH. CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No. 3167/Del/2018
(for Assessment Year : 2012-13)

ACIT Circle – 3 Noida PAN No. AFHPS 2425 M (APPELLANT)	Vs.	Uday Veer Singh A-3, Sector – 30, Noida, UP-201 301 (RESPONDENT)
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Assessee by	Shri V. K. Sabharwal, Adv.
Revenue by	Shri Avikal Manu, Sr. D.R.

Date of hearing:	10.01.2022
Date of Pronouncement:	10.01.2022

ORDER

PER ANIL CHATURVEDI, AM :

This appeal filed by the Revenue is directed against the order dated 25.09.2017 passed by the Commissioner of Income Tax (Appeals)-1, Noida relating to Assessment Year 2012-13.

2. Revenue has raised the following grounds of appeals:

1. *“That the CIT(A) has erred in law and on facts by not calling for remand report from the A.O and accepting additional evidence during appellate proceedings without giving opportunity to the A.O. to rebut on the same as per the*

provisions of Rule 46A of the Income Tax Rules, 1962.

2. *That the CIT(A) has erred in law and on facts by deleting the addition made by A.O. on account of non-deduction of TDS on advertisement expenses by relying on the second proviso to sub-section (ia) of section 40 of I.T. Act, 1961 which was inserted by Finance Act, 2012 w.e.f. 01/04/2013 & the First proviso below the provisions of section 201 of I.T. Act, 1961 was inserted by Finance Act, 2012 w.e.f. 01/07/2012, both of which are not applicable to this case i.e. A.Y 2012- 13 (F.Y.2011-12).*
3. *The appellant craves to leave, add, alter and amend any of the grounds of appeal on or before hearing.*
4. *That the order of the learned CIT(A) deserves to be set-aside and the order of the AO be restored.”*

3. At the time of hearing, we inquired from the Ld. AR as to whether the tax effect of the grounds raised by Revenue is less than the monetary limit prescribed by CBDT for filing the appeal to which he fairly admitted that the tax effect is less than the monetary limit prescribed by CBDT for filing the appeal.

4. We have heard the rival submission and perused the material on record. On perusing the grounds of appeal raised by the Revenue, we find that Revenue is aggrieved by the order of Learned CIT(A) in respect of the relief given by him. We find that CBDT vide Circular No. 3/2018 dated 11.07.2018 had increased the limit for filing appeal before ITAT at Rs. 20 lakhs. The limit for filing the appeal before ITAT and other authorities were enhanced by CBDT vide Circular No.17 of 2019 dated 08.08.2019. As per the aforesaid CBDT Circular dated 08.08.2019, no Department appeal is to be filed against relief given by the Learned CIT(A)

before the Income Tax Appellate Tribunal unless the tax effect, excluding interest, exceeds Rs.50 lakhs. We find that in the present case, the tax effect involved is less than Rs.50 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in para 10 of the aforesaid CDBT Circular of 11.07.2018, we are of the view that the monetary limit prescribed by the instructions of the CDBT Circular dated 08.08.2019 would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not maintainable on account of low tax effect. However, in case there is any error in the computation of the tax effect involved or if for any reason, the aforesaid CDBT Circular is not applicable, it would be open to the Revenue to seek revival of the appeal. **Thus the appeal of the Revenue is dismissed.**

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

Order pronounced in the open court on 10.01.2022, immediately after conclusion of the hearing of the matter in virtual mode.

**Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

**Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Date:- 10.01.2022

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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI