

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI RAMA KANT PANDA, ACCOUNTANT MEMBER
&
SHRI NARENDER KUMAR CHOUDHRY, ACCOUNTANT MEMBER**

I.T.A. No.4173/DEL/2011
Assessment Year 2003-04

ITO, Ward-24(4), New Delhi.	v.	Sudershana Arora, B-6/9, Vasant Vihar, New Delhi.
TAN/PAN: AAEP8154H		
(Appellant)		(Respondent)

Appellant by:	Shri Umesh Takyar, Sr.D.R.		
Respondent by:	Shri Deepesh Garg, Adv.		
Date of hearing:	25	01	2022
Date of pronouncement:	25	01	2022

ORDER

PER RAMA KANT PANDA, A.M.:

The aforesaid appeal has been filed by the Revenue against the impugned order dated 02.05.2011 passed by Commissioner of Income Tax (Appeals)-III, Delhi for the Assessment Year 2003-04.

2. Before us, ld. counsel for the assessee submitted that the total disputed amount as raised in the Revenue's appeal is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending

appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 25th January, 2022.

Sd/-

**[NARENDER KUMAR CHOUDHRY]
JUDICIAL MEMBER**

DATED: 25th January, 2022

PKK:

Sd/-

**[RAMA KANT PANDA]
ACCOUNTANT MEMBER**