

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

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND SH. AMIT SHUKLA, JUDICIAL MEMBER**

(THROUGH VIDEO CONFERENCING)

ITA No. 3655/Del/2018
(for Assessment Year : 2009-10)

ITO Ward-22(4) New Delhi PAN No. AANPB 8241 P (APPELLANT)	Vs.	Vikramendra Prasad Bhalla, C-5/39, Safdarjung Development Area, New Delhi-110016 (RESPONDENT)
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Assessee by	--None--
Revenue by	Shri Sanjay Tripathi, Sr. D.R.

Date of hearing:	25.01.2022
Date of Pronouncement:	25.01.2022

ORDER

PER ANIL CHATURVEDI, AM :

This appeal filed by the Revenue is directed against the order dated 20.02.2018 passed by the Commissioner of Income Tax (Appeals)-28, New Delhi relating to Assessment Year 2009-10.

2. Revenue has raised the following grounds of appeals:
 1. *“Whether on the fact and circumstances of the case the Ld. CIT was justified in deleting the addition of Rs.43,85,947/- made by the AO of the Income Tax Act on account of non genuine CCM earned on sale of shares.*

2. *The appellant craves leave to add, alter or amend any of the ground(s) of appeal before or during the course of hearing of the appeal.”*

3. On the date of hearing, none appeared on behalf of assessee though a request for adjournment was made by AR vide letter dated 20.01.2022. We reject the request for adjournment and proceed to dispose of the appeals *ex parte qua* the assessee and after hearing the Learned DR.

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

5. We have heard the Learned DR 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.**

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

Order pronounced in the open court on 25.01.2022, immediately after conclusion of the hearing of the matter in virtual mode.

**Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

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

Date:- 25.01.2022

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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI