

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : F : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER

ITA No.7995/Del/2018
Assessment Year: 2015-16

ACIT,
Circle-47(1),
New Delhi.

Vs Pravesh Kumar Garg,
292, Katra Peran, Kharo Baoli,
Tilak Bazar,
New Delhi.

PAN: AAAPG2583J

(Appellant)

(Respondent)

Assessee by	:	Shri Ashish Sachdeva, CA & Shri Ashish Goel, CA
Revenue by	:	Shri T. Kipgen, CIT, DR
Date of Hearing	:	31.01.2022
Date of Pronouncement	:	08.02.2022

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the order dated 24th September, 2018 of the CIT(A)-16, New Delhi, relating to the assessment year 2015-16.

2. The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. Therefore, in view of the recent CBDT Circular No.17/2019 dated 8th August, 2019, raising the monetary limit for filing of the appeal by the Revenue before the Tribunal to Rs.50

lakhs and the subsequent clarification of the CBDT, vide Notification dated 20th August, 2019 stating that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The Id. DR, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue being below Rs.50 lakhs, the appeal filed by the Revenue squarely falls within the ambit of the recent CBDT Circular No.17/2019 dated 8th August, 2019 and the subsequent clarification dated 20th August, 2019.

4. After hearing both the sides, we find the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8th August, 2019 raising the monetary limits for filing of the appeals by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification dated 20th August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

5. However, if the Revenue at any point of time finds that the tax effect involved in the grounds of the Revenue is more than Rs.50 lakhs or that the same is falling under the exceptions provided in the said Circular, the Revenue may move necessary application for recall of this order.

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

Order pronounced in the open court on 08th February, 2022.

Sd/-

(N.K. CHOUDHRY)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 08th February, 2021.

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Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi