

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH DEHRADUN**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No.5101/DEL/2018  
Assessment Year 2013-14

|                                    |    |  |
|------------------------------------|----|--|
| DCIT, Central Circle,<br>Dehradun. | v. | Megh Realinvest P. Ltd.,<br>A-149, Florence Elite,<br>Sushant Lok-3, Sector-7,<br>Gurgaon. |
| TAN/PAN: AAHCM6464E<br>(Appellant) |    | (Respondent)   |

CO No.14/DEL/2019  
Assessment Year 2013-14

|  |    |                                    |
|--|----|------------------------------------|
| Megh Realinvest P. Ltd.,<br>A-149, Florence Elite,<br>Sushant Lok-3, Sector-7,<br>Gurgaon. | v. | DCIT, Central Circle,<br>Dehradun. |
| TAN/PAN: AAHCM6464E<br>(Appellant)   |    | (Respondent)                       |

|                        |                             |    |      |
|------------------------|-----------------------------|----|------|
| Appellant by:          | Shri N.S. Jangpungi, CIT-DR |    |      |
| Respondent by:         | Shri Rajesh Malhotra, CA    |    |      |
| Date of hearing:       | 11                          | 11 | 2021 |
| Date of pronouncement: |                             | 11 | 2021 |

**ORDER**

**PER AMIT SHUKLA, J.M.:**

The aforesaid appeal has been filed by the assessee against the impugned order dated 2305.2018 passed by Commissioner of Income Tax (Appeals)-IV, Kanpur for the Assessment Year 2013-14.

2. Before us, ld. counsel for the assessee submitted that the

tax effect on disputed amount as raised in the Revenue's appeal is much 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. Thus, the appeal filed by the Revenue is dismissed.

6. Since, the appeal of the Revenue is dismissed on low tax effect; therefore, the Cross Objection of the assessee does not survive as has become infructuous. Thus, the Cross Objection of the assessee is dismissed as has become infructuous.

7. In the result, the appeal of the Revenue and the Cross Objection of the assessee are dismissed.

**Order pronounced in the open Court on 11<sup>th</sup> November, 2021.**

Sd/-

**[Dr. B.R.R. KUMAR]  
ACCOUNTANT MEMBER**

DATED: 11<sup>th</sup> November, 2021

*Prabhat*

Sd/-

**[AMIT SHUKLA]  
JUDICIAL MEMBER**