

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

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

I.T.A. No.20/DDN/2019
Assessment Year: 2011-2012

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|--------------------------------------|-----|---|
| DCIT, Central Circle, Dehradun | vs. | Shreevaas Infrabuild Pvt. Ltd., 365, Hardwar Road, Kamal Kant Palace, Rishikesh, Uttarakhand. |
| TAN/PAN: AAOCS9940A (Appellant) | | (Respondent) |

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|------------------------|-----------------------------|----|------|
| Appellant by: | Shri N.C. Updhyaya, Sr.D.R. | | |
| Respondent by: | Shri Rajesh Malhotra, CA | | |
| Date of hearing: | 12 | 11 | 2021 |
| Date of pronouncement: | 12 | 11 | 2021 |

ORDER

PER Dr. B.R.R. KUMAR, AM

The aforesaid appeal has been filed by the assessee against the impugned order dated 21.02.2019 passed by Commissioner of Income Tax (Appeals)-IV, Kanpur for the Assessment Year 2011-12.

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 12th November, 2021

Sd/-

**[AMIT SHUKLA]
JUDICIAL MEMBER**

DATED: 12/11/2021

Prabhat

Sd/-

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