

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

**(Through Video Conferencing)**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER AND  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

**MA No.516/DEL/2021  
(Arising out of ITA No.5272/DEL/2012)  
[Assessment Year: 2003-04]**

ITO, Ward-23(2), Room No.234, C.R.Building, New Delhi-110002	M/s Shivam Institute of Medical Transactions Pvt. Ltd. B-9, 2 <sup>nd</sup> Floor, New Friends Colony, West, New Delhi
	<b>PAN-BKJPS6529N</b>
Revenue	Assessee

**ITA No.5272/DEL/2012  
[Assessment Year: 2003-04]**

ITO, Ward-23(2), Room No.234, C.R.Building, New Delhi-110002	M/s Shivam Institute of Medical Transactions Pvt. Ltd. B-9, 2 <sup>nd</sup> Floor, New Friends Colony, West, New Delhi
	<b>PAN-BKJPS6529N</b>
Revenue	Assessee

Revenue by	Sh. Brij Mohan Singh Sr. DR
Assessee by	None

<b>Date of Hearing</b>	<b>04.03.2022</b>
<b>Date of Pronouncement</b>	<b>04.03.2022</b>

**ORDER****PER R.K. PANDA, AM,**

The Revenue, through this Miscellaneous Application, has requested the Tribunal to recall the order in dismissing the appeal of the Revenue on account of low tax effect.

2. The ld. DR referring to the contents of the Miscellaneous Application submitted that the Tribunal has dismissed the appeal filed by the Revenue on the ground that the tax effect is below the prescribed monetary limit laid down by the CBDT Circular No.21/2015 dated 10<sup>th</sup> December, 2015, whereas the tax effect is Rs.10,27,593/-. He accordingly submitted that since a mistake has occurred in the order of the Tribunal, therefore, the same should be recalled and the appeal of the Revenue should be decided on merit.

3. None appeared on behalf of the assessee.

4. After hearing the Ld. DR and on perusal of the record, we find the tax effect involved in the grounds raised by the Revenue is admittedly Rs.10,27,593/-, which is more than Rs.10 lakhs as prescribed by the CBDT Circular No.21/2015 dated 10<sup>th</sup> December, 2015. We, therefore, are of the opinion that a mistake has crept in the order of the Tribunal by

dismissing the appeal filed by the Revenue on account of low tax effect. We, therefore, recall the order of the Tribunal and the Miscellaneous Application filed by the Revenue is allowed.

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5. After hearing the ld. DR and on perusal of the record, we find the tax effect involved in the grounds raised by the Revenue is Rs.10,27,593/-.

6. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue on account of low tax effect is not maintainable. We therefore dismiss the appeal filed by the Revenue.

7. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-10 of the Circular dated 11.07.2018.

8. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

9. In the final result, Miscellaneous Application filed by the Revenue is allowed and the appeal of the Revenue is dismissed.

Oder pronounced in the open court at the time of hearing itself i.e. on 04.03.2022.

**Sd/-**  
**[SAKTIJIT DEY]**  
**JUDICIAL MEMBER**

**Sd/**  
**[R.K.PANDA]**  
**ACCOUNTANT MEMBER**

**Delhi;** Dated: 04.03. 2022.

*Shekhar, Sr. P.S*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi