

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G": NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA Nos. 4449 & 4450/Del/2018
Asstt. Years: 2012-13 & 2013-14

Addl. CIT, Special Range-8, New Delhi.	Vs.	SC Johnson Products Pvt. Ltd. (Now known as Brillon Consumer Products Pvt. Ltd.) Gurgaon 5 th Floor, Plot No. 68, Sector – 44, Gurgaon Haryana. PAN AAACL3128M
(Appellant)		(Respondent)

Department by:	Shri N.K. Chaudhary, CIT(DR)
Assessee by :	Shri K.M. Gupta, Adv., Ms. Shruti Khimta, AR & Ms. Shubhangi Arora
Date of Hearing	23/03/2022
Date of pronouncement	23/03/2022

ORDER

PER ASTHA CHANDRA, J.M.

These two appeals filed by the Revenue are against the order dated 27.04.2018 passed by the Ld. Commissioner of Income

Tax, (Appeals)-42, New Delhi (**"CIT(A)"**) pertaining to the assessment year 2012-13 and 2013-14.

2. At the time of hearing, the Ld. AR submitted that the tax effect of the grounds raised by Revenue is less than the monetary limit prescribed by CBDT for filing the appeal to which the Ld. DR conceded.

3. We have heard the Ld. Representatives of the parties 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 Ld. CIT(A) in respect of the following reliefs given by him:

- i. Deletion of addition of Rs. 16,01,907 and Rs. 12,01,355 in assessment year 2012-13 and 2013-14 respectively.
- ii. Deletion of addition of Rs. 56,49,053 and Rs. 71,66,186 in assessment year 2012-13 and 2013-14 respectively.

4. As regards ground no. 3 in assessment year 2012-13 relating to interest under section 244A of the Act, it has been brought to our notice that the assessee has accepted the addition and paid the demand on the said ground. The Revenue inadvertently raised this ground of appeal before the Tribunal. Hence, this ground becomes infructuous.

5. 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 appeals 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 appeals are to be filed against relief given by the Ld. CIT(A) before the ITAT unless the tax effect, excluding interest, exceeds Rs.50 lakhs.

6. In the instant case, the tax effect involved is less than Rs.50 lakhs in both the assessment years in dispute. In the absence of any material placed on record by the Revenue to demonstrate that the issues in the present appeals are covered by exceptions provided in para 10 of the aforesaid CBDT Circular dated 11.07.2018, we are of the view that the monetary limit prescribed by the instructions of the CBDT Circular dated 08.08.2019 would be applicable to the present appeals of the Revenue.

7. We, therefore, hold that the present appeals of Revenue are 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 CBDT Circular is not applicable, it would be open to the Revenue to seek revival of the appeals. Thus, the appeal of the Revenue is dismissed.

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

Order pronounced in the open court on 23/03/2022, in the presence of Ld. Representatives of both the parties.

sd/-

(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: 23/03/2022

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Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

sd/-

(ASTHA CHANDRA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, New Delhi

