

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.3172/DEL/2016
Assessment Year 2012-13

Assistant Commissioner of Income Tax, Central Circle-3, New Delhi.	v.	M/s. Houston Technologies Ltd., Splendor Forum, 5 th Floor, Unit No.500, Plot No.3, Jasola District Centre, New Delhi.
TAN/PAN: AAACH7963C		
(Appellant)		(Respondent)

Appellant by:	Shri Vinod Garg, CA		
Respondent by:	Mrs. Suman Malik, Sr.D.R.		
Date of hearing:	29	03	2022
Date of pronouncement:	29	03	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the Revenue against the order of the Commissioner of Income Tax (Appeals)-XXIII, New Delhi ['CIT(A)' in short], dated 22.03.2016 arising from the order of the Assessing Officer dated 31.03.2015 passed under Section 153A r.w.s. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2012-13.

2. Before us, Ld. DR for the Revenue invited our attention to the working of tax effect prepared by the Assessing Officer and submitted that the total disputed amount as raised in the Revenue's appeal amounting to Rs.1,50,58,820/- on which the total tax effect is Rs.48,85,834/- which is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019. It

was thus fairly submitted that the appeal of Revenue is not maintainable in view of the CBDT circular.

3. Noticeably, 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.

4. The Revenue shall be at liberty to move application for restoration of appeal for disposal on merits in accordance with law where it is found that the subject matter of dispute is not covered by the CBDT circular for tax cases in any manner.

5. In the result, the appeal of the Revenue is dismissed *in limine*.

Order was pronounced in the open Court on 29/03/2022.

Sd/-
[SAKTIJIT DEY]
JUDICIAL MEMBER

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER

Prabhat