

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI 'B' BENCH, NEW DELHI

BEFORE SHRI RAMA KANTA PANDA, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 2997/Del/2019
Assessment Year : 2015-16

ACIT, CIRCLE 24(2),
Room No. 340, CR Building,
New Delhi – 92

Vs. M/S SNB Enterprises Pvt. Ltd.,
C-16, SMA Industrial Area, GT Karnal
Road, New Delhi – 110 033
(PAN: AABCS6288G)

(Appellant)

(Respondent)

Revenue by : Sh. Nippun Mittal, CA
Assessee by : Sh. Vivek Vardhan, Sr. DR

Date of hearing : 28.04.2022
Date of pronouncement : 28.04.2022

ORDER

PER RAMA KANTA PANDA, AM:

This appeal by the Revenue for the assessment year 2015-16 is directed against the order of Learned CIT(A)-8, New Delhi dated 15.02.2019.

2. At the time of hearing, Ld. AR for the assessee has submitted that the tax effect in the appeal of the Revenue is below Rs. 50 lakhs. He further submitted that CBDT in its Circular No.17/2019 dated 8th August, 2019 has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs. 50 lakhs.

3. Learned Sr. DR agreed that the tax effect in this appeal of the Revenue is below Rs. 50 lakhs.

4. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.17/2019 of the CBDT dated 8th August, 2019, as not maintainable. However, if on a later date, the Revenue finds that the tax effect in dispute in the aforesaid appeal is more than the limit prescribed or it is protected by any of the exceptions provided in the CBDT Circular, it shall be at liberty to approach the Tribunal for recall of the order and reinstatement of the appeal for adjudication on merits. The Tribunal shall consider such application, as per the extant law.

5. In the result, in view of the aforesaid discussion, the Revenue's appeal stands dismissed.

Above decision was pronounced in the Open Court on 28th April, 2022.

Sd/-

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

(RAMA KANTA PANDA)
ACCOUNTANT MEMBER

SRBhatnagar

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

Assistant Registrar