

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

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No.2659/Del/2019
Assessment Year: 2014-15

Income-tax Officer, Ward-4, Karnal	Vs.	Shyam Jee Lumbrs P. Ltd., Imambara, Sadar Bazar, Karnal.
		PAN :AALCS1707J
(Appellant)		(Respondent)

Department by	Shri Sanjay Tripathi, Sr. DR
Assessee by	Ms. Supriya Mehta, CA

Date of hearing	05.05.2022
Date of pronouncement	10.05.2022

ORDER

PER YOGESH KUMAR U.S., JUDICIAL MEMBER:

The present appeal is preferred by the Revenue for the assessment year 2014-15 against order dated 28.01.2019, passed by the Commissioner of Income-Tax(Appeals), Karnal.

2. At the outset, learned counsel for the assessee submitted that the tax effect involved in the appeal of the Revenue is below Rs. 50 lakhs. In support of his contention the learned counsel has also filed 'tax effect calculation' as reproduced below:

<i>Particulars</i>	<i>Amount (in Rs.)</i>
<i>Returned income</i>	<i>1,40,00,000</i>
<i><u>Additions made in the assessment</u></i>	<i>1,40,00,000</i>
<i>Assessed income</i>	
<i>Disputed amount before Hon'ble Tribunal</i>	<i>1,40,00,000</i>
<i>Tax on above addition @ 32.44%</i>	<i>45,42,300</i>
<i>Tax effect</i>	<i>45,42,300</i>

3. Learned counsel submitted that the tax effect involved in the grounds raised by the Revenue being less than Rs. 50,00,000/-, the appeal of the Revenue is not maintainable in view of the CBDT Circular No. 17/2019 dated 8th August, 2019, revising the monetary limit for filing of the departmental appeals to the ITAT at Rs. 50 lakhs.

4. The learned Sr. DR could not dispute the aforesaid factual position that the tax effect involved in the instant appeal is less than Rs. 50 lakhs.

5. In view of the above factual position, the tax effect involved in the appeal being less than Rs. 50 lakhs, we deem it proper to dismiss the appeal of the Revenue in the light of the CBDT Circular No. 17/2019 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.

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

Order pronounced in the open court on 10th May, 2022.

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 10th May, 2022.

MP/R.N

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

