

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

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

I.T.A. No.3216/DEL/2019
Assessment Year 2015-16

JCIT (OSD), Circle-27(2) New Delhi.	v.	Whizdom Educare Pvt. Ltd., 819, GF, Mehrauli, Near Andheri More, New Delhi.
TAN/PAN: AABCW3496Q		
(Appellant)		(Respondent)

Appellant by:	none		
Respondent by:	Shri Vijay Kataria, Sr.DR		
Date of hearing:	11	05	2022
Date of pronouncement:	11	05	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)-IX, New Delhi dated 31.01.2019 passed under Section 143(3) of the Income Tax Act, 1961 (the Act).

2. Before us, ld. counsel for the assessee submitted that the total disputed amount which is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, appeal of the Revenue are not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also.

Accordingly, the captioned appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs.

4. In the result, the captioned appeal filed by the Revenue is dismissed.

Order was pronounced in the open Court on 11/05/2022.

Sd/-
[SAKTIJIT DEY]
JUDICIAL MEMBER

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER

Prabhat