

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH: "F" DELHI]**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 6621/Del/2019
Assessment Year: 2011-12**

ACIT,
Circle : 20 (2),
New Delhi.

Versus M/s. Quattro Global Services
Pvt. Ltd. [Earlier known as
M/s. Scope E-Knowledge P.Ltd.,
Plot No. 41, Saraswati Kunj,
Sector : 53, Gurgaon.
Haryana – 122 001.

PAN: AAFCA4469B

(Appellant)

(Respondent)

Assessee by : None;

Department by : Shri T. Kipgen,
[CIT] - D. R.

Date of hearing : 22.06.2022
Date of order : 22.06.2022

ORDER

PER N.K. CHOUDHRY, J.M.

This appeal has been preferred by the Revenue against the order dated 13.05.2019, impugned herein, passed by the Id. Commissioner of Income Tax (Appeals)-7, New Delhi, for the assessment year 2011-12.

2. At the outset it was claimed by the Assessee and also observed by the bench that tax effect involved in the appeal under consideration is neither more than Rs. 50 lacs nor the case is based upon any of the exceptions prescribed in CBDT Circular

No.17/2019, dated 08.08.2019 read with Circular No.03/2018, whereby the Revenue Department is precluded from filing the appeal(s) before appellate tribunal against the order of Id. Commissioner, in which the tax effect does not exceed Rs.50,00,000/- as specified in the Circular and the CBDT Clarification dated 20th August 2019 whereby it is clarified that revised monetary limits so mentioned in the circular 17/2019 is also applicable to all pending SLPs/Appeals/Cross Objections/References. Hence the instant is liable to be dismissal as withdrawn being not maintainable, however with liberty to the Revenue to approach the Tribunal for recall of order, in case it reveals that the tax effect is more than the prescribed limit or the appeal is protected by any of the exceptions prescribed in para-10 of the Circular No.03/2018 dated 11.07.2018.

3. Ld. DR did not refute the claim of the Assessee and accepted the factual position.

4. In the result, the appeal under consideration filed by the Revenue Department stands dismissed as withdrawn.

Order pronounced in the open court on: 22/06/2022.

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Sd/-
(N.K. CHOUDHRY)
JUDICIAL MEMBER

Dated : 22.06.2022.

MEHTA

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Assistant Registrar

[3]

ITAT New Delhi

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