

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

**BEFORE,
SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.3850/Del/2019
(ASSESSMENT YEAR 2015-16)**

ACIT Special Range-6 New Delhi	Vs.	M/s. NBCC (India) Ltd. NBCC Bhawan, Lodhi Road New Delhi-110 003 PAN-AAACN 3053B
(Appellant)		(Respondent)

Appellant By	Sh. Vineet Gupta and Sh. Gaurav Dixit, Authorized Representatives
Respondent by	Sh. Narpat Singh, Senior Departmental Representative

ORDER

PER ANADEE NATH MISSHRA, AM:

(A) This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)-37, New Delhi ["Ld. CIT(A)", for short], dated 21.02.2019 for Assessment Year 2015-16. Grounds taken in this appeal of Revenue are as under:

"Whether the CIT(A) has erred in deleting the addition on account of disallowance made u/s 14A of the IT Act, 1961 as it is a well settled

judicial position that if the AO is not satisfied with the correctness of claim of the assessee in relation to exempted income, disallowance shall be computed as per Rule 8D of the Income Tax Rules ?”

(B) At the outset, it was brought to our notice at the time of hearing, by learned Counsel for Assessee, that tax effect in this appeal is below Rs. 50,00,000/-. He further submitted, that vide recent CBDT Circular No.17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs.50,00,000/-; and that in a subsequent clarification issued by CBDT vide F. No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, it was submitted by Ld. Counsel for Assessee, that this appeal is not maintainable. The Ld. Senior Departmental Representative for Revenue was in agreement with the submissions of Ld. Counsel for the assessee. He did not press the appeal. Therefore, this appeal is dismissed being not pressed; and also being not maintainable having regard to aforesaid CBDT

Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20.08.2019.

(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961; seeking recall of this order and, for restoration of this appeal if it is found that appeal of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

(D) In the result, this appeal by Revenue is dismissed.

This order was already pronounced orally on 22nd June, 2022 in Open Court, in the presence of representatives of both sides, after conclusion of hearing. Now, this written order in writing is signed today on 23.06.2022.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER
Dated: 23.06.2022
Pk

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI