

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

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 3970/Del/2019 : Asstt. Year : 2014-15

ACIT, Circle-7(2), New Delhi-110002	Vs	Dragonfly Education Pvt. Ltd., 54, Anand Lok, New Delhi-110049
(APPELLANT)		(RESPONDENT)
PAN No. AADCD2515R		

Assessee by : Sh. S. Krishnan, Adv.

Revenue by : Sh. Lalit Kishore, Sr. DR

Date of Hearing: 24.05.2022

Date of Pronouncement: 27.06.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-3, New Delhi, dated 11.03.2019.

2. As per the instant Circular No. 17/2019 dated 08/08/2019 in force, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 27/06/2022.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 27/06/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR