

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
A N D
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A. Nos. 8790 TO 8793/Del/2019

निर्धारणवर्ष /Assessment Years: 2012-13,2013-14,2014-15 & 2015-16

ACIT, Central Circle : 13, New Delhi.	<u>बनाम</u> Vs.	Mysore Finlease Pvt. Ltd. ARA Centre, 2 nd Floor, Room No. 247, Jhandewalan Extn., New Delhi - 110 055.
		PAN No. AAACM6761B
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Shri Kapil Goel, Advocate;
राजस्वकीओरसे / Department by :	Ms. Rano Mukherjee, [CIT] - D. R.;

सुनवाईकीतारीख/ Date of hearing :	05/07/2022
उद्घोषणाकीतारीख/Pronouncement on :	05/07/2022

आदेश / O R D E R

PER BENCH :

1. These four appeals are filed by the Revenue for assessment years 2012-13, 2013-14, 2014-15 and 2015-16 against the common order of the

ld. Commissioner of Income Tax (Appeals)-23, New Delhi [hereinafter referred to CIT (Appeals)] dated 31.08.2019.

2. At the time of hearing, the learned Counsel for the assessee submitted that tax effect involved in all these appeals is below the prescribed limit of Rs.50 lakhs, as fixed by the CBDT and requested to dismiss the Revenue's appeals on account of low tax effect.

3. Perusal of the aforesaid appeals filed by the Revenue apparently show that the same are having low tax effect as per CBDT Circular No.17/2019 dated 8th August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the learned Departmental Representative.

4. We have heard both the parties and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised. In view of the CBDT Circular No.17/2019 dated 8th August, 2019 we are of the considered view that the aforesaid appeals are not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeals filed by the Revenue are hereby dismissed. However, in case, the present appeals are found to be maintainable at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

5. In the result, all the appeals filed by the Revenue, are dismissed.

Order pronounced in the open court on : 05/07/2022.

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 05/07/2022.

MEHTA

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	05.07.2022
Date on which the typed draft is placed before the dictating member	05.07.2022
Date on which the typed draft is placed before the other member	05.07.2022
Date on which the approved draft comes to the Sr. PS/ PS	05.07.2022
Date on which the fair order is placed before the dictating member for pronouncement	05.07.2022
Date on which the fair order comes back to the Sr. PS/ PS	05.07.2022
Date on which the final order is uploaded on the website of ITAT	05.07.2022
Date on which the file goes to the Bench Clerk	05.07.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	