

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

I.T.A. No. 9592/DEL/2019 (A.Y 2013-14)

DCIT Circle-4(2) New Delhi (APPELLANT)	Vs.	Bagrrys India Ltd. LGF 11-14, Vasant Square mall, Vasant Kunj New Delhi. PAN: AABCB8144N (RESPONDENT)
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Assessee by :	Sh. Sushil Chetani, AR
Department by:	Sh. S. L. Anuragi, Sr. DR

Date of Hearing	14.07.2022
Date of Pronouncement	18.07.2022

ORDER

PER YOGESH KUMAR U.S., JM

This Appeal has been filed by the Revenue against the order dated 13/09/2019 passed by cit-2, New Delhi for Assessment year 2013-14.

2. The grounds of appeal are as under:-

"1. On the facts and in the circumstances of the case and in law, whether the Ld. CIT(A) was right in allowing the appeal solely on the ground that Hon'ble ITAT has quashed the order

u/s 263 of the Income Tax Act, 1961, passed by the Pr. Commissioner of Income Tax, Delhi-2 by ignoring the factual findings enumerated in the assessment order.”

3. The Ld. DR fairly submitted that, the tax effect involved in the present appeal is Rs. 20,05,145/- which is below the prescribed limit of Rs.50 lakhs as fixed by the CBDT Circular No. 17/2019. Further submitted that, the Co-ordinate Bench of the Tribunal has already quashed the order of Pr. Commissioner of Income Tax, Delhi-1 made u/s 263 of the Income Tax Act vide order dated 29/03/2019 in ITA No. 3785/Del/2018.

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 having retrospective effect as coordinate Bench of the Tribunal in case of ***Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14th August, 2019*** has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative. We are of the considered view that the aforesaid appeal is not maintainable due to low tax effect i.e. less than Rs.50,00,000/. Apart from the same, the order passed by the Pr. Commissioner of Income Tax u/s 263 of the Income Tax Act, has already been quashed by the Co-ordinate Bench of this Tribunal in ITA No. 3785/Del/2018. In view of the same, the Appeal filed by the Revenue is liable to be dismissed.

5. In the result, the Appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 18th July, 2022.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated : 18/07/2022

**R.N*

Copy forwarded to :

1. Appellants
2. Respondents
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI