

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

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

I.T.A. No. 5817/DEL/2018 (A.Y 2015-16)

ACIT, Circle : 17 (1) New Delhi. (APPELLANT)	Vs.	M/s. Mutti Foods India Pvt. Ltd., Flat No. 11, Ganpati Apartment, Toot Sarai, Malviya Nagar, New Delhi-110 017. PAN No. AAHCM5170D (RESPONDENT)
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Assessee by :	Shri K.V.S.R. Krishna, C.A.;
Department by:	Ms. Rinku Singh, [CIT] – D. R.;

Date of Hearing	26.07.2022
Date of Pronouncement	26.07.2022

ORDER

PER YOGESH KUMAR US, JM

1. This appeal is filed by the Revenue against the order dated 27.07.2018 of the ld. Commissioner of Income Tax (Appeals)-6, New Delhi [hereinafter referred to CIT (Appeals)] for Assessment Year 2015-16.

2. At the time of hearing, the learned Counsel for the assessee submitted that tax effect involved in this appeal is below the prescribed

limit of Rs.50 lakhs, as fixed by the CBDT and requested to dismiss the appeal on account of low tax effect.

3. Perusal of the aforesaid appeal filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8th August, 2019, wherein the parties have 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 Senior 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 parties 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/- hence, the aforesaid appeal filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Revenue shall be at liberty to seek recall of this order under relevant provisions of law.

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

Order pronounced in the open court on : **26/07/2022.**

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

Dated : 26/07/2022

MEHTA

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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