

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI

BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.699/Del/2021
निर्धारणवर्ष/Assessment Year:2016-17

DCIT Central Circle-2, Room No. 363, 3 rd Floor, ARA Centre, Jhandewalan Extension, New Delhi.	बनाम Vs.	Manish Periwal, C-165, Defence Colony, New Delhi.
		PAN No. AFWPP8883K
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Revenue by	Shri Jitender Chand, Sr. DR
Assessee by	Ms. Shweta Bansal, CA

सुनवाईकीतारीख/ Date of hearing:	29.08.2022
उद्घोषणाकीतारीख/Pronouncement on	29.08.2022

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal by Revenue has been directed against the order of Ld. CIT(Appeals)-23, New Delhi dated 27.02.2020 for AY 2016-17.

2. The Ld. Counsel for Assessee submits that the Revenue effect in this appeal is less than Rs.50 lakhs. Referring to the grounds of appeal of

the Revenue it is submitted that the disputed addition is only Rs.35,02,280/- on which the tax effect is less than Rs.50 lakhs.

3. We have heard Ld. Representatives of both the parties. Admittedly, the tax effect in the Departmental appeal is less than Rs.50 lakhs. Vide Circular No. 3/18 dated 11.07.2018 issued by CBDT u/s 268A of the I.T. Act, it has been directed that the Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs. 20 lakhs. It is also directed that this Instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below this specified tax effect may be withdrawn/not pressed. The aforesaid circular has been amended by issuing further Circular No. 17/2019, whereby the monetary limit for filing Income-tax appeals before the Tribunal has been enhanced to Rs. 50 lakhs. Ld. DR in view of the above Board Circular did not press the Departmental appeal. We also noticed that similar appeals of the Revenue for the assessment years 2008-09 to 2010-11 and 2012-13, 2014-15 and 2015-16 were also dismissed by the Tribunal by order dated 20.04.2022 in view of the Circular No. 17/2019 dated 08.08.2019. In the result, the Departmental appeal is not maintainable as the appeal is filed against the Board Instruction referred to above and, therefore, the appeal of the Department is liable to be dismissed.

5. In the result, the Departmental appeal is dismissed.

Order pronounced in the open court on 29.08.2022

Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

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

Dated: 29.08.2022

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard
file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi