

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

AND

Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No. 1223/Del/2022  
निर्धारणवर्ष/Assessment Year: 2019-20

|                                             |                    |                                                                                      |
|---------------------------------------------|--------------------|--------------------------------------------------------------------------------------|
| ACIT,<br>Central Circle - II,<br>New Delhi. | <u>बनाम</u><br>Vs. | M/s. Tirupati LPG<br>Industries Pvt. Ltd.,<br>D-14, Preet Vihar,<br>Delhi - 110 092. |
|                                             |                    | PAN No. AABCT2368J                                                                   |
| अपीलार्थी/ Appellant                        |                    | प्रत्यर्थी/ Respondent                                                               |

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|----------------------------------|-------------------------------------------|
| निर्धारितीकीओरसे / Assessee by : | Shri Pranav Yadav,<br>Advocate;           |
| राजस्वकीओरसे / Department by :   | Ms. Rajeshwari R.,<br>[JCIT] - Sr. D. R.; |

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|---------------------------------------|------------|
| सुनवाईकीतारीख/ Date of hearing :      | 15.09.2022 |
| उद्घोषणाकीतारीख/Pronouncement<br>on : | 15.09.2022 |

आदेश / ORDER

PER C. N. PRASAD, J.M.

1. This appeal is filed by the Revenue against the order of the ld. Commissioner of Income Tax (Appeals), National Faceless Appeal

Centre (hereinafter referred to NFAC) dated 24.02.2022 for assessment year 2019-20.

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 Revenue's 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 8<sup>th</sup> 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 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 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 8<sup>th</sup> 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 14<sup>th</sup> August, 2019*** has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeal is not maintainable because of 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 Department 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 being infructuous.

Order pronounced in the open court on : 15/09/2022.

Sd/-  
( B. R. R. KUMAR )  
ACCOUNTANT MEMBER

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

Dated : 15/09/2022.

*\*MEHTA\**

Copy forwarded to :-

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

ASSISTANT REGISTRAR  
ITAT, New Delhi.

|                                                                                      |            |
|--------------------------------------------------------------------------------------|------------|
| Date of dictation                                                                    | 15.09.2022 |
| Date on which the typed draft is placed before the dictating member                  | 15.09.2022 |
| Date on which the typed draft is placed before the other member                      | 15.09.2022 |
| Date on which the approved draft comes to the Sr. PS/ PS                             | 15.09.2022 |
| Date on which the fair order is placed before the dictating member for pronouncement | 15.09.2022 |

|                                                                                       |            |
|---------------------------------------------------------------------------------------|------------|
| Date on which the fair order comes back to the Sr. PS/ PS                             | 15.09.2022 |
| Date on which the final order is uploaded on the website of ITAT                      | 15.09.2022 |
| Date on which the file goes to the Bench Clerk                                        | 15.09.2022 |
| 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                                                         |            |