

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'I-1', NEW DELHI**

**Before Shri Saktijit Dey, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 3698/Del/2015
Asstt. Year : 2009-10**

Income Tax Officer, Ward-6(4), New Delhi	Vs	M/s. Cvent India Pvt. Ltd, H-89, Naraina Vihar, New Delhi, Delhi 110028
(APPELLANT)		(RESPONDENT)
PAN No. AACCC7670F		

**Assessee by : Shri Himanshu S. Sinha, Adv
Shri Bhuwan Dhoopar, Adv
Mr. Vibhu Gupta, CA**

Revenue by : Sh. Mrinal Kumar Das, Sr. DR

Date of Hearing: 20.07.2022	Date of Pronouncement: 22.09.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

This is an appeal by the department against the order dated 10.03.2015 of CIT(A)-44, New Delhi, for AY 2009-10.

2. The Assessee submitted as under:-

"It is submitted that the tax effect of the appeal preferred by the Revenue is less than Rs. 50 lacs. Computation is tabulated as below:

Particulars		Amount
<i>TP Addition as per the Original Order (refer AO order dt. 23.05.2013)</i>	<i>(A)</i>	<i>2,70,85,817</i>
<i>TP Addition as per CIT(A) Appeal Effect Order (refer TP order dt. 01.06.2015)</i>	<i>(B)</i>	<i>1,46,10,334</i>

Relief provided by CIT(A)	(C = A - B)	1,24,75,483
Tax Rate (Including Surcharge and E. Cess)	(D)	33.99%
Tax Effect	(E = C*D)	42,40,417

In view of the Circular No. 3/2018 dated 11 July 2018 read with Circular No. 17/2019 dated 08 August 2 I issued by CBDT, it is submitted that since the tax effect involved in the present departmental appeal is than Rs.50 lakhs, therefore, it is liable to be dismissed."

2. 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 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 Ld. D.R. The Ld. A.R. contended that the appeal of the Revenue may be dismissed in the light of CBDT Circular (supra).

3. We have heard the parties on the issue in controversy 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.

4. 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 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 appeals 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.

Order Pronounced in the Open Court on 22/09/2022.

-Sd/-
(Saktijit Dey)
Judicial Member

-Sd/-
(Dr. B. R. R. Kumar)
Accountant Member

Dated: 22/09/2022

Ajay Kumar Keot, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR