

INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 6830/Del/2018
(Assessment Year: 2014-15)

Addl. CIT, Special Range-4, New Delhi (Appellant)	Vs. M/s. ISP Construction Pvt. Ltd, 3 rd Floor, Vikash Marg, Shakarapur, New Delhi (Respondent)
--	---

Assessee by : Revenue by:	Shri Akash Shukla, Adv Shri Anuj Garg, Sr. DR
------------------------------	--

Date of Hearing	09/11/2022
Date of pronouncement	09/11/2022

O R D E R

PER ANUBHAV SHARMA, J. M.:

1. The appeal has been filed by the Revenue against order dated 29.08.2018 in appeal No. 303/16-17 for assessment year 2014-15 passed by Commissioner of Income Tax (Appeal)-35, New Delhi (hereinafter referred to as the First Appellate Authority or in short 'Ld. F.A.A.') in regard to the appeal before it arising out of assessment order dated 20.12.2016 u/s 143(3) of the Income Tax Act, 1961 passed by Addl. CIT, Special Range, 4, New Delhi (hereinafter referred to as the Assessing Officer or 'AO').
2. At the outset of the hearing itself, the ld. AR brought to our attention that CBDT, vide Circular No.17/2019 dated 08.08.2019 has decided that the Revenue would not prefer an appeal before the Tribunal if the tax effect is less than Rs.50 lakhs. Therefore, he pleaded that the appeal of the Revenue be decided as per the instruction of the CBDT. Ld DR did not controvert the same.

3. Heard and perused the record. We find that the CBDT vide circular dated 08.08.2019 has revised the monetary limit for filing the appeal by the department before Income Tax Appellate Tribunal. We find that the tax effect involves in the appeal of the Revenue is below Rs. 50 lakhs and apparently issue is not under exceptions.
4. In view of the above, as Circular No.17/2019 dated 08.08.2019 will apply to all pending appeals. In the result, appeal filed by the department is dismissed.

Order pronounced in the open court on 09/11/2022.

-Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

-Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 09/11/2022
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi