

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'D' NEW DELHI**

**Before Sh. Saktijit Dey, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 6438/Del/2018 : Asstt. Year : 2013-14**

ACIT, Circle-19(2), New Delhi-110002	Vs	John Keels BPO Solutions Pvt. Ltd., 8 <sup>th</sup> Floor, Tower B & C, DLF Building NO. 6, DLF Cyber City, SEZ, Gurgaon-122002
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAFCA9079F</b>		

**ITA No. 4697/Del/2019 : Asstt. Year : 2014-15**

ACIT, Circle-19(2), New Delhi-110002	Vs	Personiv Contact Centres India Pvt. Ltd. (Formerly Known as John Keels BPO Solutions Pvt. Ltd.), Gurgaon-122002
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAFCA9079F</b>		

**Assessee by : Sh. Lalit Mohan, CA**

**Revenue by : Sh. Sanjay Kumar, Sr. DR**

<b>Date of Hearing: 10.11.2022</b>
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<b>Date of Pronouncement: 10.11.2022</b>
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**ORDER**

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

These appeals have been filed by the Revenue against the orders of the Id. CIT(A)-5, New Delhi dated 12.07.2018 and 28.02.2019.

2. According to Circular No. 17/2019 dated 08/08/2019, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs.

50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, the appeals of the Revenue are dismissed.  
Order Pronounced in the Open Court on 10/11/2022.

Sd/-

**(Saktijit Dey)**  
**Judicial Member**

**Dated: 10/11/2022**

\*Subodh\*

Copy forwarded to:

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

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**