

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

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Yogesh Kumar US, Judicial Member**

**CO No. 46/Del/2019
(In ITA No. 2779/Del/2015)
Asstt. Year : 2008-09**

Smt. Murti Devi, Village Akbarpura Majra, Delhi	Vs	ITO, Ward-38(5)
(APPELLANT)		(RESPONDENT)
PAN No. BRSPD4602H		

**In ITA No. 2779/Del/2015
Asstt. Year : 2008-09**

ITO, Ward-38(5)	Vs	Smt. Murti Devi, Village Akbarpura Majra, Delhi
(APPELLANT)		(RESPONDENT)
PAN No. BRSPD4602H		

**Assessee by : Sh. C. S. Anand, Adv
Revenue by : Sh. Abhishek Kumar, Sr. DR**

Date of Hearing: 18.11.2022	Date of Pronouncement: 18.11.2022
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ORDER

Per Bench

1. This appeal is filed by the Assessee and the Cross objection is filed by the Revenue against the order of the Id CIT(A)-13, New Delhi for AY 2008-09.

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 appeal filed by the Revenue is hereby dismissed having been become infructuous.

5. In view of the above, the CO filed by the Assessee becomes infructuous and hence, dismissed.

6.

Order Pronounced in the Open Court on 18/11/2022.

Sd/-

Sd/-

(Yogesh Kumar US)
Judicial Member

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

Dated: 18/11/2022

Ajay Kumar Keot, Sr. PS
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