

INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI  
BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No. 5551/Del/2017  
(Assessment Year: 2012-13)

ACIT,  
Central Circle-2,  
New Delhi

(Appellant)

Vs. M/s. Appu Ghar Holdings Pvt. Ltd,  
Sector-10, Metro Walk, Near  
Rithala Metro Station, Rohini,  
New Delhi

(Respondent)

**PAN: AAECA7643L**

Assessee by :

None

Revenue by :

Sh. P. Praveen Sidharth, CIT DR

Date of Hearing

22/11/2022

Date of pronouncement

24/11/2022

O R D E R

PER ANUBHAV SHARMA, J. M.:

1. Heard and perused the record.
2. The appeal has been preferred in regard to Assessment Year 2012-13 and impugned assessment order dated 30.12.2016 u/s 143(3) of the Act has set aside the by the Id CIT(A)-23, New Delhi vide order dated 12.05.2017 in appeal No. 379/2016-17.
3. As the matter was called for hearing it surfaced that Id AO had made addition u/s 68 to the extent of Rs. 18 lakhs and under section 69 of Rs. 13,200/- total taxable income was rounded off to Rs. 17,81,330/-. The First Appellate Authority while passing its order dated 12.05.017 in 16 consolidated cases also referred to the fact that the assessed income was at Rs. 17,81,330/- and income tax effect of Rs. 9,56,813/-.
4. 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.

5. 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.

6. 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 24/11/2022.

-Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

-Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 24/11/2022  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi