

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

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 2125/Del/2017  
Assessment Year: 2007-08**

DCIT (International  
Taxation) Circle 3(1)(2),  
New Delhi.

Versus

Super Brands Ltd. (U.K.),  
C/o BDO India LLP, Office No.  
1032, 1033 & 1034, Sapze 1-  
Tech Park, Level-10, Tower-A,  
Sohna Road, Section 49,  
Gurgaon.

**PAN: AAICS6497G**  
(Respondent)

(Appellant)

Appellant by : Shri Sanjay Kumar, Ld. Sr. DR  
Respondent by : Shri Bhimanshu Kansal &  
Shri Tushar Gupta, Ld. CA

Date of hearing : 15.11.2022  
Date of order : 15.11.2022

**ORDER**

**PER N.K. CHOUDHRY, J.M.**

This appeal has been preferred by the Revenue Department against the order dated 31.01.2017, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-43, New Delhi (in short "Ld. Commissioner"), u/s. 250 of the Income-tax Act, 1961 (in short 'the Act') for the assessment year 2007-08.

**2.** At the outset it was observed by the bench and also claimed by the Assessee that tax effect involved in the appeal under consideration is neither more than Rs. 50 lacs nor the case is based upon any of the exceptions prescribed in CBDT Circular No.17/2019, dated 08.08.2019 read with Circular No.03/2018, whereby the Revenue Department is

precluded from filing the appeals before Appellate Tribunal against the order of Id. Commissioner, in which the tax effect does not exceed Rs.50,00,000/- as specified in the Circular and the CBDT Clarification dated 20<sup>th</sup> August 2019, whereby it was clarified that revised monetary limits so mentioned in the circular 17/2019 will also be applicable to all pending SLPs/Appeals / Cross Objections/ References. Hence the instant appeal deserves dismissal being not maintainable.

**3.** Ld. Sr. DR did not refute the claim of the Assessee and accepted the factual position.

**4.** In the result, the appeal under consideration filed by the Revenue Department stands dismissed.

Order pronounced in the open court on 15/11/2022

Sd/-

**(ANIL CHATURVEDI)**  
**ACCOUNTANT MEMBER**

Sd/-

**(N.K. CHOUDHRY)**  
**JUDICIAL MEMBER**

\*aks/-