

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.7989/DEL/2019  
[Assessment Year: 2009-10]**

Asst. Commissioner of Income Tax, Central Circle-13, Room No.247, 2 <sup>nd</sup> Floor, Jhandewalan Extn. New Delhi-110055	Vs	M/s Kaashvi Industries, IP-41, Raipur Sehkari Indl. Area, Bhagwanpur, Roorkee, Uttrakhand-247667
		<b>PAN-AAIFK0475H</b>
Revenue		Assessee

Revenue by	Sh. M. Baranwal, CIT(DR)
Assessee by	Sh. Mahir Aggarwal, Adv.

<b>Date of Hearing</b>	<b>22.12.2022</b>
<b>Date of Pronouncement</b>	<b>23.12.2022</b>

**ORDER**

**PER SHAMIM YAHYA, AM,**

This appeal by the Revenue is directed against the order of Ld. CIT (Appeals)-XXVI, New Delhi, dated 31.07.2019 for the Assessment Year 2009-10.

2. At the outset, it is noted that the present appeal is not maintainable as the tax effect involved in the present appeal is below Rs.50 Lakh.

3. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No. 17/2019 would be applicable to all pending appeals. In such

circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-10 of the Circular dated 11.07.2018.

5. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 23<sup>rd</sup> December, 2022.

**Sd/-**  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

**Delhi;** Dated: 23.12.2022.

*Shekhar*

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

**Sd/-**  
**[SHAMIM YAHYA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi