

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 5976/Del/2019  
Assessment Year: 2013-14**

Income-tax Officer (E), Rohtak.  (Appellant)	Versus	Lahoria Education Society, Lahoria Chowk, Near Nand Cinema, Hisar. <b>PAN: AAATL3800F</b> (Respondent)
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Appellant by : Shri Jitender Chand, Ld. Sr. DR  
Respondent by : Shri Navin Gupta, Ld. Advocate

Date of hearing : 04.01.2023  
Date of order : 04.01.2023

**ORDER**

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

This appeal has been preferred by the Revenue Department against the order dated 22.04.2019, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-5, Ludhiana (in short "Ld. Commissioner"), u/s. 250(6) of the Income-tax Act, 1961 (in short 'the Act') for the assessment year 2013-14.

**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 Ld. 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 04.01.2023

Sd/-

**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

Sd/-

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

\*aks/-