

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : B : NEW DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.5869/Del/2019  
Assessment Year: 2013-14

ITO,  
Ward-7(4),  
New Delhi.

Vs. DTS Travels P. Ltd.,  
DSM-127, DLF Towers,  
Shivaji Marg,  
Moti Nagar,  
New Delhi.

PAN: AADCD2588G

(Appellant)

(Respondent)

Assessee by	:	Shri Prabhan Patel, Advocate
Revenue by	:	Shri B.S. Anand, Sr. DR
Date of Hearing	:	20.02.2023
Date of Pronouncement	:	20.02.2023

ORDER

PER C.M. GARG, JM:

This appeal has been filed by the Revenue against the order of the CIT(A)-34 New Delhi, dated 17.04.2019 for AY 2013-14.

2. The Id. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. Therefore, in view of the recent CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019, raising the monetary limit for filing of the appeal by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification of the CBDT, vide Notification dated 20<sup>th</sup>

August, 2019 stating that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The Id. DR, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue being below Rs.50 lakhs, the appeal filed by the Revenue squarely falls within the ambit of the recent CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 and the subsequent clarification dated 20<sup>th</sup> August, 2019.

4. After hearing both the sides, we find the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 raising the monetary limits for filing of the appeals by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification dated 20<sup>th</sup> August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

5. However, if the Revenue at any point of time finds that the tax effect involved in the grounds of the Revenue is more than Rs.50 lakhs or that the same is falling under the exceptions provided in the said Circular, the Revenue may move necessary application for recall of this order.

6. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 20.02.2023.

Sd/-

(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

Sd/-

(C.M. GARG)  
JUDICIAL MEMBER

Dated: 20<sup>th</sup> February, 2023.

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Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi