

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "F" : DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

A N D

SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No. 4556/Del/2018  
निर्धारणवर्ष /Assessment Year: 2010-11

Addl. CIT, Special Range : 7, New Delhi.	बनाम Vs.	M/s. PEC Limited, 9 <sup>th</sup> Floor, Hansalaya, 15, Bara Khamba Road, New Delhi - 110 001.
		PAN No. AA ACT0101G
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे /Assessee by :	Shri Sanjay Agarwal, C. A.;
राजस्वकीओरसे / Department by	Shri Govind Singh, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	28/03/2023
उद्घोषणाकीतारीख/Pronouncement on :	28/03/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the Revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-38, New Delhi

[hereinafter referred to CIT (Appeals)] dated 08.01.2018 for the Assessment Year 2010-11.

2. At the time of hearing, the learned Counsel for the assessee submitted that tax effect involved in this appeal is below the prescribed limit of Rs.50 lakhs, as fixed by the CBDT and requested to dismiss the Revenue's appeal on account of low tax effect.

3. Perusal of the aforesaid appeal filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the learned Senior Departmental Representative.

4. We have heard both the parties and perused the material on record. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised. In view of the CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of ***Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14<sup>th</sup> August, 2019*** has already decided the issue as to the applicability of the captioned circular to the pending appeals in affirmative and what has been discussed above, we are of the considered view that the aforesaid appeal

is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeal filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

5. In the result, the appeal filed by the Revenue, is dismissed being infructuous.

Order pronounced in the open court on : 28/03/2023.

Sd/-  
(ANADEE NATH MISSHRA)  
ACCOUNTANT MEMBER

Sd/-  
( C. N. PRASAD )  
JUDICIAL MEMBER

Dated : 28/03/2023.

\*MEHTA\*

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /  
DR, ITAT, DELHI

6. गार्ड फाइल / Guard file.

By order,

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	28.03.2023
Date on which the typed draft is placed before the dictating Member	28.03.2023
Date on which the typed draft is placed before the Other Member	28.03.2023
Date on which the approved draft comes to the Sr. PS/PS	28.03.2023
Date on which the fair order is placed before the Dictating Member for pronouncement	28.03.2023
Date on which the fair order comes back to the Sr. PS/PS	28.03.2023
Date on which the final order is uploaded on the website of ITAT	28.03.2023
Date on which the file goes to the Bench Clerk	28.03.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	