

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

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

**ITA No. 3358/Del/2013
Assessment Year: 2005-06**

DCIT, Central Circle-13,
New Delhi.

(Appellant)

Versus Esha Securities Pvt. Ltd.,
59/17, Bahubali Apartment
New Rohtak Road,
Karol Bagh, New Delhi
PAN: AAACE2862P
(Respondent)

Revenue by: Sh. T. Johns Singson, Ld. CIT/DR
Assessee by: Sh. Amit Goel, Ld. CA &
Sh. Pranav Yadav, Ld. Adv.

Date of hearing : 23/03/2023
Date of order : 23/03/2023

ORDER

PER N.K. CHOUDHRY, J.M.

This appeal has been preferred by the Revenue Department against the order dated 13.03.2013, impugned herein, passed by the learned Commissioner of Income-tax

(Appeals)-1, New Delhi (in short "Ld. Commissioner"), u/s. 250 of the Income-tax Act, 1961 (in short 'the Act') for the assessment year 2005-06.

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 20th 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 23/03/2023.

Sd/-

(ANIL CHATURVEDI)
ACCOUNTANT MEMBER

Sd/-

(N.K. CHOUDHRY)
JUDICIAL MEMBER

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Assistant Registrar
ITAT New Delhi

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