

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI

(DELHI BENCH 'E' : NEW DELHI)

**BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.226/Del/2022
(Assessment Year : 2012-13)

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| ACIT CC-26 New Delhi | Vs. | Nine Corporate Inceptions (P) Ltd. (Formally known as M/s. SKM Creation P. Ltd.) Delhi PAN : AAICS2335P |
| (APPELLANT) | | (RESPONDENT) |

| | |
|-------------|---------------------------|
| Assessee by | Sh.Sankar Jha , AR |
| Revenue by | Sh. Sarita Kumar , CIT DR |

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|------------------------|------------|
| Date of hearing: | 20.04.2023 |
| Date of Pronouncement: | 20.04.2023 |

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Revenue against order dated 24/11/2021 passed by the Learned Commissioner of Income Tax (Appeals)-29, New Delhi for Assessment Year 2012-13.

2. Heard. On perusal of appeal it transpired that the present appeal falls in the category where the tax effect involved in the case is below Rs.50 Lacs.

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.

4. In such circumstances, the present appeal filed by the Revenue is not maintainable for its low tax effect. Ld DR however, submitted that the interest of Revenue be protected to the extent if the matter falls in the exceptions for contesting the low tax effect appeals.

5. Accordingly, the appeal of Revenue is dismissed barred by CBDT Circular No.17/2019 dated 08.08.2019. However, subject 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.

Order pronounced in the open court on 20th April, 2023.

Sd/-

**(N.K.BILLAIYA)
(ACCOUNTANT MEMBER)**

Date:- 24 .04.2023

Binita, SR.P.S

Copy forwarded to:

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

Sd/-

**(ANUBHAV SHARMA)
(JUDICIAL MEMBER)**

ASSISTANT REGISTRAR
ITAT, NEW DELHI