

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'H', NEW DELHI**

**BEFORE SH. NARENDRA KUMAR BILLAIYA, ACCOUNTANT
MEMBER AND SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.286/Del/2021
(Assessment Year 2013-14)

DCIT CC-15 New Delhi PAN No. ABTPC 1098 A (APPELLANT)	Vs.	Deepak Chopra E-378, 2 nd Floor, GK Part-I, New Delhi-110 048 (RESPONDENT)
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Assessee by	-None-
Revenue by	Ms. Sapna Bhatia, CIT-D.R.

Date of hearing:	26.04.2023
Date of Pronouncement:	26.04.2023

PER NARENDRA KUMAR BILLAIYA, AM :

This appeal filed by the Revenue is directed against the order dated 18.09.2020 passed by the Commissioner of Income Tax (Appeals)-26, New Delhi for Assessment Year 2013-14.

2. Revenue has raised the following grounds of appeals:

1. *“The Ld. CIT(A) erred in law in holding that, given the facts and circumstances of the case, the assessment u/s 153A had to be made strictly on the basis of the material found during the search and that the other material, even though incriminating, could not be considered in the assessment.*
2. *The Ld. CIT(A) erred in law in not giving a guidance as to how the income based on material other than that found during the search should be assessed to tax if, according to it, the same could not be taxed in the assessment u/s 153A of the Act.*

3. *(a) The Ld. Commissioner of Income Tax (Appeals) is erroneous and not tenable in law and on facts.*

(b) The appellant craves leave to add, amend any/all the grounds of appeal before or during the course of hearing of the appeal.”

3. At the time of hearing Learned DR submitted that the tax effect in the present appeal of Revenue is less than the monetary limit prescribed by CBDT for filing the appeal.

4. We have perused the material on record. On perusing the grounds of appeal raised by the Revenue, we find that Revenue is aggrieved by the order of Learned CIT(A) in respect of the relief given by him. We find that CBDT vide Circular No. 3/2018 dated 11.07.2018 had increased the limit for filing appeal before ITAT at Rs. 20 lakhs. The limit for filing the appeal before ITAT and other authorities were enhanced by CBDT vide Circular No.17 of 2019 dated 08.08.2019. As per the aforesaid CBDT Circular dated 08.08.2019, no Department appeal is to be filed against relief given by the Learned CIT(A) before the Income Tax Appellate Tribunal unless the tax effect, excluding interest, exceeds Rs.50 lakhs. We find that in the present case, the tax effect involved is less than Rs.50 lakhs. In the absence of any material placed on record by the Revenue to demonstrate that the issue in the present appeal is covered by exceptions provided in para 10 of the aforesaid CBDT Circular of 11.07.2018, we are of the view that the monetary limit prescribed by the instructions of the CBDT Circular dated 08.08.2019 would be applicable to the present appeal of the Department. We therefore hold the present appeal of Revenue to be not maintainable on account of low tax effect. However, in case there is any error in the computation

of the tax effect involved or if for any reason, the aforesaid CBDT Circular is not applicable, it would be open to the Revenue to seek revival of the appeal. **Thus the appeal of the Revenue is dismissed.**

5. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 26.04.2023

Sd/-

**(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Sd/-

**(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

Date:- 26.04.2023

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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI