

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI**

**BEFORE,  
SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.2832/Del/2022  
(ASSESSMENT YEAR 2018-19)**

Dy.CIT Central Circle-19 New Delhi	Vs.	M/s Jalsa Banquets Pvt. Ltd. 1, Village Nipania Bypass, Shishukunj School Road, Near Treasure City, Indore MP-452 010  PAN-AACCJ 2448J
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Mr. Anuj Garg, Sr. DR
Respondent by	None

Date of Hearing	08/05/2023
Date of Pronouncement	10/05/2023

**ORDER**

**PER M. BALAGANESH AM:**

This appeal of the Revenue arises out of the order of the Learned Commissioner of Income Tax (Appeals)-27, New Delhi, [hereinafter referred to as 'Ld. CIT(A)'] in Appeal No.CIT(A), Indore-01/10562/2019-20 dated 14/09/2022 against the order passed by

Deputy Commissioner of Income Tax, CPC, Bangalore (hereinafter referred to as the 'Ld. AO') u/s 143(1) of the Income Tax Act (hereinafter referred to as 'the Act') on 15/11/2019 for the Assessment Year 2018-19.

2. However, the Ld. Departmental Representative ("Ld. DR" for short) pointed out that the present appeal is to be withdrawn as the tax effect involved in this case is below Rs.50 Lacs.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. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at 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.

5. In conclusion, by applying the CBDT Circular dated 08/08/2019 and letter dated 20/08/2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 10<sup>th</sup> May, 2023.

Sd/-

**(SAKTIJIT DEY)**  
**JUDICIAL MEMBER**

Dated: 10/05/2023

*Pk/sps*

Copy forwarded to:

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

Sd/-

**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI