



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK 'SMC' BENCH, CUTTACK**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.199/CTK/2023
Assessment Year : 2018-19

Income Tax office, Aayakar Bhawan Annexe, Udit Nagar, Rourkela	Vs.	M/s. Regent Hotels, Bisra Road, Rourkela
PAN/GIR No.AAKFR 4838 D		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 27/07/2023
Date of Pronouncement : 27/07/2023

ORDER

This is an appeal filed by the revenue against the order of the Id CIT(A), NFAC, Delhi dated 14.10.2022 in Appeal No.ITBA/NFAC/S/250/2022-23/1046306657(1) for the assessment year 2018-19.

2. Shri S.C.Mohanty, Id Sr DR appeared for the revenue. None appeared on behalf of the assessee.

3. At the time of hearing, it was pointed out to Id Sr DR that the tax effect involved in this appeal is Rs.1,28,782/-, which is below Rs.50 lakhs. Therefore, in view of the recent CBDT Circular No.17/2019 dated 8th August, 2019, raising the monetary limit for filing of the appeal by the

Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification of the CBDT, vide Notification dated 20th August, 2019 stating that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Ld Sr DR fairly conceded that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs.

4. I have heard the submission of Id Sr DR. On perusal of the orders of the lower authorities, I find the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8th August, 2019 raising the monetary limit for filing of the appeals by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification dated 20th August, 2019 to the effect that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

5. However, if the Revenue at any point of time finds that the tax effect involved in the grounds of the Revenue is more than Rs.50 lakhs or that the same is falling under the exceptions provided in the said Circular, the Revenue may move necessary application for recall of this order.

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

Order dictated and pronounced in the open court on 27/07/2023.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 27/07/2023

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Income Tax office, Aayakar Bhawan Annexe, Udit Nagar, Rourkela
2. The Respondent: M/s. Regent Hotels, Bisra Road, Rourkela
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT-, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack