

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 1422/DEL/2021
Assessment Year: 2017-18**

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|--|-------------------------|---|
| DCIT, Central Circle-29, New Delhi. | <u>Vs</u> | M/s D.S. Realtors Pvt. Ltd., 1711, S.P. Mukherjee Marg, Delhi-110006. PAN-AACCD2839F |
| APPELLANT | | RESPONDENT |
| Assessee represented by | Sh. Satyjit Goel, CA | |
| Department represented by | Sh. Amit Katoch, Sr. DR | |
| Date of hearing | 01.08.2023 | |
| Date of pronouncement | 08.08.2023 | |

ORDER

PER ANUBHAV SHARMA, JM:

The Revenue has come in appeal against the order dated 22.07.2021 passed by the Commissioner of Income Tax (Appeals)-30, New Delhi (hereinafter referred as "learned First Appellate Authority" or in short "FAA") in appeal no. 10455/2019-20 for the assessment year 2017-18, arising out of assessment order

dated 25.12.2019 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the Assistant Commissioner of Income Tax, Central Circle-29, New Delhi (hereinafter referred in short as “Ld. AO”).

2. At the outset, learned counsel for the assessee submitted that the tax effect involved in the appeal of the Revenue is below Rs. 50 lakhs, therefore, in view of the CBDT Circular No. 17/2019 dated 8th August, 2019, revising the monetary limit for filing of the departmental appeals to the ITAT at Rs. 50 lakhs, the present appeal of the Revenue is not maintainable.

3. The learned Sr. DR could not controvert the averments made by the learned counsel that the tax effect involved in the instant appeal is less than Rs. 50 lakhs.

5. In view of the above factual position, the tax effect involved in the appeal being less than Rs. 50 lakhs, we deem it proper to dismiss the appeal of the Revenue in the light of the CBDT Circular No. 17/2019 dated 8th August, 2019, as not maintainable. However, if on a later date, the Revenue finds that the tax effect in dispute in the aforesaid appeal is more than the limit prescribed or it is protected by any of the exceptions provided in the CBDT Circular, it shall be at liberty to

approach the Tribunal for recall of the order and reinstatement of the appeal for adjudication on merits. The Tribunal shall consider such application, as per the extant law.

6. In the result, in view of the aforesaid discussion, the Revenue's appeal stands dismissed.

Order pronounced in the open court on 08.08.2023.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI