

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

**Before Sh. C. M. Garg, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 53/Del/2022 : Asstt. Year : 2012-13**

**ITA No. 54/Del/2022 : Asstt. Year : 2013-14**

**ITA No. 55/Del/2022 : Asstt. Year : 2014-15**

**ITA No. 56/Del/2022 : Asstt. Year : 2015-16**

DCIT, Central Circle-8, New Delhi-110055	Vs	OPG Securities Pvt. Ltd., 1 <sup>st</sup> Floor, Asaf Ali Road, New Delhi-110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAACO1081C</b>		

**Assessee by : Sh. Rajat Jain, CA &  
Sh. Akshat Jain, CA**

**Revenue by : Sh. Subhra J. Chakraborty, CIT-DR**

<b>Date of Hearing: 18.07.2023</b>	<b>Date of Pronouncement: 15.09.2023</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeals have been filed by the Revenue against the orders of Id. CIT(A)-24, New Delhi dated 13.08.2021.

2. Since, the issue involved in all these appeals are relating to low tax effect, they were heard together and being adjudicated by a common order.

3. According to Circular No. 17/2019 dated 08/08/2019, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is

further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

4. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeals are not maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

5. In the result, the appeals of the Revenue are dismissed.  
Order Pronounced in the Open Court on 15/09/2023.

Sd/-

**(C. M. Garg)**  
**Judicial Member**

**Dated: 15/09/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**