

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "A" : DELHI]
[THROUGH VIDEO CONFERENCING]

BEFORE SHRI G. S. PANNU, HON'BLE VICE-PRESIDENT
A N D
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.2725/Del/2022
निर्धारणवर्ष/Assessment Years: 2019-20

DCIT, Circle : 1 (1) New Delhi.	<u>बनाम</u> Vs.	ATS Realty Pvt. Ltd., 711-92, Deepali, Nehru Place, New Delhi - 110 019.
		PAN No. AAKCA8497L
अपीलार्थी / Appellant		प्रत्यर्थी/ Respondent

निर्धारितकीओरसे /Assessee by :	Shri Abhishek Jain, C. A.;
राजस्वकीओरसे / Department by :	Shri Kanv Bali, Sr. D. R.

सुनवाईकीतारीख/ Date of hearing :	16/11/2023
उद्घोषणाकीतारीख/Pronouncement on :	29/11/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the Revenue against the order of the ld. Commissioner of Income Tax (Appeals) [hereinafter referred to

CIT (Appeals)]/National Faceless Appeal Centre [NFAC] Delhi, dated 26.09.2022 for assessment year 2019-20.

2. At the time of hearing, it is noticed that tax effect involved in this appeal is below the prescribed limit of Rs.50 lakhs, as fixed by the CBDT Circular No.17/2019 dated 8th August, 2019 wherein the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the learned Senior Departmental Representative.

3. In view of the CBDT Circular No.17/2019 dated 8th August, 2019, we are of the view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.50,00,000/-.

4. In the result, the appeal filed by the Revenue, is dismissed being infructuous.

Order pronounced in the open court on : 29/11/2023.

Sd/-
(G. S. PANNU)
VICE-PRESIDENT

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 29/11/2023.

MEHTA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक / Assessee
2. राजस्व / Revenue
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /
DR, ITAT, DELHI
6. गार्ड फाइल / Guard file.

By order

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	21.11.2023
Date on which the typed draft is placed before the dictating Member	28.11.2023
Date on which the typed draft is placed before the Other Member	29.11.2023
Date on which the approved draft comes to the Sr. PS/PS	29.11.2023
Date on which the fair order is placed before the Dictating Member for pronouncement	29.11.2023
Date on which the fair order comes back to the Sr. PS/PS	29.11.2023
Date on which the final order is uploaded on the website of ITAT	29.11.2023
Date on which the file goes to the Bench Clerk	29.11.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	