

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : H : NEW DELHI  
BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITA No.2579/Del/2022  
Assessment Year: 2018-19

DCIT,  
Circle-4(2),  
New Delhi.

Vs

Compro Technologies Pvt.  
Ltd.,  
2LSC Udy Park,  
New Delhi – 110 049.  
  
PAN: AABCC4458N

(Appellant)

(Respondent)

Assessee by	:	Shri Parvesh Kumar Sharma, Advocate
Revenue by	:	Shri Sumesh Swani, Sr. DR
Date of Hearing	:	23.01.2024
Date of Pronouncement	:	29.02.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Revenue against the order dated 05.09.2022 of the National Faceless Appeal Centre, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.CIT(A), Delhi-2/10322/2019-20 arising out of the appeal before it against the order dated 17.10.2019 passed u/s 154 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the CPC Bengaluru (hereinafter referred to as the Ld. AO).

2. Heard and perused the record.

2.1 The ld. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. Therefore, in view of the recent CBDT Circular No.17/2019 dated 8<sup>th</sup> 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 20<sup>th</sup> August, 2019 stating that the said Circular is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable.

3. The ld. DR, on the other hand, fairly conceded that the tax effect involved in the grounds raised by the Revenue being below Rs.50 lakhs, the appeal filed by the Revenue squarely falls within the ambit of the recent CBDT Circular No.17/2019 dated 8<sup>th</sup> August, 2019 and the subsequent clarification dated 20<sup>th</sup> August, 2019.

4. After hearing both the sides, we 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 8<sup>th</sup> August, 2019 raising the monetary limits for filing of the appeals by the Revenue before the Tribunal to Rs.50 lakhs and the subsequent clarification dated 20<sup>th</sup> 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. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 29.02.2024.

Sd/-

(G.S. PANNU)  
VICE PRESIDENT

Dated, 29<sup>th</sup> February, 2024.

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMFBER

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Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi