

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER AND
SH. AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No. 2877/Del/2023
(Assessment Year : 2011-12)**

Income Tax Officer
Ward – 43(6)
New Delhi

Vs. Anju Gupta
FD-52, Vishakha Enclave,
Pitampura, Delhi-34

PAN: ADUPG 0742 J

(Appellant)

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(Respondent)

Appellant by : -None-
Respondent by : Shri Kanv Bali, Sr. D.R.

Date of Hearing 21.05.2024
Date of Pronouncement 28.05.2024

ORDER

PER MS. MADHUMITA ROY – JUDICIAL MEMBER :

The instant appeal filed by the Revenue is directed against the order dated 11.10.2023 passed by the Pr. Commissioner of Income Tax – Delhi under Section 253(2) of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) for Assessment Year 2011-12.

2. Learned Counsel appearing 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

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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.

3. The Learned 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 8th August, 2019 and the subsequent clarification dated 20th August, 2019.

4. We have heard Learned DR and perused the material available on record. 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 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

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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 filed by Revenue is dismissed.

This Order pronounced in Open Court on 28/05/2024

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Dated 28/05/2024

*Priti Yadav, Sr.PS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI