

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

**BEFORE,  
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.1268/Del/2013  
(ASSESSMENT YEAR 2009-10)**

Income Tax Officer Ward 29 (2) New Delhi.	Vs.	Sh. Mahabir Prasad Gupta Prop. M/s Supariwala & Co., 555/557, Katra Ishwar Bhawan, Khari Baoli Delhi-110006  PAN-AAEPG9144P
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Madhur Aggarwal, Adv.
Department by	Shri Oam Prakash, Sr. DR
Date of Hearing	29/05/2024
Date of Pronouncement	14/06/2024

**ORDER**

**PER S.RIFAUR RAHMAN, AM:**

1. This appeal has been filed by the Revenue against the order of Learned Commissioner of Income Tax (Appeals)-XXX, New Delhi ["Ld. CIT(A)", for short], dated 05/12/2012 for Assessment Year 2009-10.

**2.** At the time of hearing, the Ld. AR pointed out that the present appeal is to be dismissed as the tax effect involved in the case is below Rs.50 Lacs by bringing our attention to the penalty levied by the AO and sustained by the Ld. CIT(A).

**3.** On the other hand, the Ld. DR acknowledged the same.

**4.** The CBDT vide Circular No.17/2019 dated 08/08/2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20/08/2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

**5.** Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-10 of the Circular dated 11/07/2018.

**6.** In conclusion, by applying the CBDT Circular dated 08/08/2019 and letter dated 20/08/2019 (supra), the captioned appeal of the Revenue is dismissed due to tax effect.

7. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on 14<sup>th</sup> June, 2024

Sd/-

**(MS. MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Sd/-

**(S.RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Dated: 14/06/2024

*Pk/sps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI