

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI
BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 4902/Del/2019
(Assessment Year: 2013-14)**

DCIT, Circle-11(1), New Delhi (Appellant) PAN:AACCH0293H	Vs.	HCIL Comtel Ltd, 1, Shivaji Marg, WEstend Greens, NH-8, New Delhi (Respondent)
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Assessee by :	Shri Anshul Sachar, Adv Shri Tavish Verma, Adv
Revenue by:	Shri Amit Katoch, Sr. DR
Date of Hearing	21/10/2024
Date of pronouncement	21/10/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.4902/Del/2019 for AY 2013-14, arises out of the order of the Commissioner of Income Tax (Appeals)-22, New Delhi [hereinafter referred to as 'ld. CIT(A)', in short] in Appeal No. 114/18-19/CIT(A)-22, New Delhi dated 20.03.2019 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 20.12.2016 by the Assessing Officer, DCIT, Circle-11(1), New Delhi (hereinafter referred to as 'ld. AO').
2. However, Ld. Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.60 Lacs.

3. The CBDT vide Circular No.09/2024 dated 17.09.2024 has revised the monetary limit for filing the appeals before the Tribunal to Rs.60 Lacs and the said Circular 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.

4. 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-3.1 and 3.2 of the Circular dated 17.09.2024.

5. In conclusion, by applying the CBDT Circular dated 17.09.2024, the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the final result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 21/10/2024.

-Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 21/10/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating member	
Date on which the typed draft is placed before the other member	
Date on which the approved draft comes to the Sr. PS/ PS	
Date on which the fair order is placed before the dictating member for pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	
date on which the file goes to the Bench Clerk	
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	