

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**I.T.A No.5080/Del/2019
(ASSESSMENT YEAR 2013-14)**

Income Tax Officer Ward-8(2), New Delhi.	Vs.	M/s Emdet Neff Perkins Rubber Pvt. Ltd., F-406, Main Mathura Road, Sarita Vihar, New Delhi. PAN-AACCE 1676K
(Appellant)		(Respondent)

Appellant By	Ms. Nidhi Srivastava, CIT-DR
Respondent by	None (Assessee)
Date of Hearing	25.03.2021
Date of Pronouncement	25.03.2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the Revenue against order dated 29.03.2019 passed by the Learned Commissioner of Income Tax (Appeals)-34, New Delhi {CIT(A)} for Assessment Year 2013-14.

2.0 None was present for the assessee when the appeal was called out for hearing. 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 Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3.0 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.

4.0 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.

5.0 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CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

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

Above decision was announced on conclusion of Virtual Hearing on 25th March, 2021.

Sd/-

(R.K.PANDA)

ACCOUNTANT MEMBER

Dated: 25/03/2021

PK/Ps

Copy forwarded to:

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

Sd/-

(SUDHANSHU SRIVASTAVA)

JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI