

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

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 3010/Del/2019 : Asstt. Year : 2015-16

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| ACIT, Circle-8(1), New Delhi | Vs | Educomp Infrastructure & School Management Ltd., 514, Phase-III, Udyog Vihar, Gurgaon-122001 |
| (APPELLANT) | | (RESPONDENT) |
| PAN No. AABCE6852E | | |

**Assessee by : Sh. Harpreet Singh Ajmani, Adv.
Revenue by : Sh. Kumar Parnav, Sr. DR**

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| Date of Hearing: 16.02.2022 | Date of Pronouncement: 16.02.2022 |
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ORDER

Per Sh. Yogesh Kumar US, Judicial Member:

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-18, New Delhi dated 15.01.2019.

2. As per the instant Circular No. 17/2019 dated 08/08/2019 in force, the CBDT in supersession of earlier instructions has directed that department's appeals before ITAT shall not be filed in cases where the tax effect does not exceed the monetary limit of Rs. 50 lacs. The tax will not include any interest thereon. It is further clarified that even if in the case of an assessee, disputed issues arise in more than one assessment year, appeal cannot be filed in respect of such assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified.

3. Admittedly, in the departmental appeal, the tax effect is less than Rs. 50 lacs, therefore, departmental appeal is not

maintainable. The Ld. DR could not bring to our notice any exceptions mentioned in the said Circular.

4. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 16/02/2022.

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Sd/-

(Yogesh Kumar US)
Judicial Member

Dated: 16/02/2022

Subodh Kumar, Sr. PS

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

ASSISTANT REGISTRAR

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