

Court No. - 3

Case :- INCOME TAX APPEAL No. - 18 of 2018

Appellant :- Principal Commissioner Of Income Tax Central And Another

Respondent :- M/S Panchsheel Buildtech Private Ltd.

Counsel for Appellant :- Ashish Agrawal

Counsel for Respondent :- S.P. Nigam, Suresh Singh

Hon'ble Naheed Ara Moonis, J.

Hon'ble Saumitra Dayal Singh, J.

1. Heard Sri Ashish Agrawal, learned counsel for the revenue and Sri S.P. Nigam, learned counsel for the assessee.

2. Present appeal has been filed by the revenue under Section 260-A of the Income Tax Act, 1961 arising from the order of the Income Tax Appellate Tribunal, Delhi Bench "F", New Delhi dated 22.06.2017 passed in Income Tax Appeal No.5090/Del/2016 for A.Y. 2012-13.

3. At the outset, it has been stated at the Bar that the revenue involved in the present appeal is below the monetary limit of Rs.1 crore set by the CBDT vide its Circular No.17/2019 [F.No.279/Misc.142/2007-ITJ(Pt)], dated 8 August 2019.

4. In view of the above, it is stated that the present appeal is not maintainable as the appeal is below monetary limit.

5. The above position being admitted to the parties, the present appeal is **dismissed** for reason of the disputed tax being below threshold limit.

Order Date :- 6.10.2021

Abhilash