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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 954/2005**

COMMISSIONER OF INCOME TAX DEL ..... Appellant

Through: Mr. Sanjay Kumar and Mr. Dileep Shivpuri, Advocates.

Versus

M.B.LAL ..... Respondent

Through: Mr. Durgesh Shankar, Mr. Varun Shankar and Mr. Gaurav Priyadarshi, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% **13.01.2017**

CM No. 1495/2017 (for early hearing)

Issue notice. Mr. Durgesh Shankar, Advocate accepts notice on behalf of the non-applicant/Revenue.

The applicant seeks early hearing. For the reasons mentioned, the Court is of the opinion that interest of justice warrants an early hearing of the case. Learned counsel for the parties agree that having regard to the averments made, the appeal may be taken up for hearing today. The application is therefore allowed.

ITA 954/2005

This Court had framed a question of law for consideration in this appeal. Given its pendency vide Circular No. 21/2015 dated 10.12.2015, the Central Board of Direct Taxes (CBDT) spelt out the monetary limits beyond which appeals could be preferred before the Income Tax Appellate Tribunal (ITAT), High Courts and SLP before the Supreme Court respectively. Clause 10 of the Circular reads as below:-

> *"10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals.* ***Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed.*** *Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed."*

This Court notices that the tax effect i.e. upon the assessed income, is below the prescribed limit of ₹20,00,000/-. The present appeal cannot be, therefore, prosecuted and is no longer maintainable. It is, however, clarified that in the event, the Assessment Officer discerns any exception in terms of the said Circular, it is open to the Revenue to seek restoration of the appeal by an appropriate application. The appeal is dismissed but in the above terms.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

JANUARY 13, 2017
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