

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'D': NEW DELHI)**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 2625/Del/2008
(Assessment Year: 2003-04)**

Thales Six GTS France SAS, (Formerly Thales Communication & Security SAS).	Vs.	Assistant Director of Income- tax, Circle 2(2), International Taxation, New Delhi.
PAN No: AAECT1470C		
APPELLANT		RESPONDENT

**ITA No:- 2626/Del/2008
(Assessment Year: 2004-05)**

Thales Six GTS France SAS, (Formerly Thales Communication & Security SAS).	Vs.	Assistant Director of Income- tax, Circle 2(2), International Taxation, New Delhi.
PAN No: AAECT1470C		
APPELLANT		RESPONDENT

**ITA No:- 2784/Del/2008
(Assessment Year: 2003-04)**

Deputy Director of Income Tax, Circle 2(2),International Taxation, New Delhi.	Vs.	Thales Six GTS France SAS, (Formerly Thales Communication & Security SAS).
PAN No: AAECT1470C		
APPELLANT		RESPONDENT

ITA No:- 2785/Del/2008
(Assessment Year: 2004-05)

Deputy Director of Income Tax, Circle 2(2),International Taxation, New Delhi.	Vs.	M/s Thales e- Transactions CGA S.A (Now known as Thales e- Transportation System SA) Le Meridien Tower, 6 th Floor, Raisina Road, Windsor Place, New Delhi.
PAN No: AAECT1470C		
APPELLANT		RESPONDENT

ITA No:- 5909/Del/2010
(Assessment Year: 2007-08)

Thales Six GTS France SAS, (Formerly Thales Communication & Security SAS).	Vs.	Dy. Director of Income-tax, Circle 2(2), International Taxation, New Delhi.
PAN No: AAECT1470C		
APPELLANT		RESPONDENT

Assessee by : Shri R.R. Maurya, Adv.
Revenue by : Shri Vijay Kr. Jiwani, Sr. DR

ORDER

PER BENCH

These bunch of five appeals filed by the Assessee and Revenue are directed against the order of Learned Commissioner of Income- Tax (Appeals)-XXIX, New Delhi

[Ld. CIT(A), for short) dated 29.04.2008 for Assessment Year 2003-04 and 2004-05 and against the Assessment Order dated 01.10.2010 Under Section 144C(1)/143(3) of Income Tax Act, 1961 ("I.T. Act", for short) for Assessment Year 2007-08. For the sake of convenience and brevity these five appeals, filed by Revenue and Assessee, are being disposed off by way of this consolidated order.

(2) Admittedly, the tax effect in each of the two Departmental Appeals vide ITA Nos. 2784, 2785/Del/ 2008 is less than Rs.20 lakhs. Vide Circular No. 3 of 2018 dated 11.07.2018 issued by Central Board of Direct Taxes (CBDT) under section 268A of the I.T. Act, it has been directed that Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to the pending appeals and appeals to be filed henceforth in the Tribunal. It is also directed in this Circular, that pending appeals below the specified tax effect may be withdrawn/not pressed. Vide two different letters, each dated 22.04.2019; petition was filed by the assessee, seeking dismissal of Departmental appeals. Learned Sr. DR, who appeared on behalf of Revenue, did not press the appeals in view of the aforesaid Circular of CBDT. We may also note that these appeals of Revenue would not fall within the exceptions provided in the aforesaid Circular. In the result, the Departmental Appeals are not maintainable, in view of aforesaid CBDT Circular. The Appeals of Revenue being not maintainable; and also being not pressed, are dismissed.

(2.1) Vide three separate letters of the assessee, each dated 22.04.2019, the assessee has sought to withdraw each of the three appeals vide ITA Nos. 2625/Del/2008, 2626/Del/2008 and 5909/Del/2010. At the time of hearing before us, the Ld. Counsel for assessee reiterated the requests for withdrawal of these appeals, in his oral submissions. The Learned Departmental Representative ("Ld. DR", for short) expressed no objection to withdrawal of these appeals by the assessee. As both sides agree, the assessee is permitted to withdraw all the aforesaid three appeals; and for statistical purposes the aforesaid three appeals of the assessee are dismissed being withdrawn.

(3) In the result, all the five appeals are dismissed for statistical purposes.

Order pronounced in the open court on 23/04/2019

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 23.04.2019

Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
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	