

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

BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER

AND

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER,

**ITA No. 2499/DEL/2017
[Assessment Year: 2006-07]**

Asstt. Commissioner of Income Tax, Circle-07, New Delhi	M/s Pearl Bottling Pvt. Ltd. R/o 4-7, Durganagar, Chandrapalem Madhuranagar, Vishakhapatnam
	PAN-AABCK2911Q
Appellant	Respondent

Appellant by	SH. C.P. Singh, Addl. CIT
Respondent by	None

Date of Hearing	26/08/2019
Date of Pronouncement	26/08/2019

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the Ld. CIT(A)-2 Guntur dated 25.1.2017 New Delhi, pertaining to A.Y. 2006-07.

2. The Revenue has raised three substantive grounds of appeal and a perusal of the quantum involved in the grounds of appeal shows that the tax effect is less than the monetary limit fixed by the CBDT with its Circular No. 17/2019 dated 8.8.2019. Further the CBDT vide letter dated 20.8.2019 addressed to all the Principal Chief Commissioners of Income Tax has clarified that Circular No. 17/2019 is applicable to pending appeals.

3. In the light of the above, this appeal by the Revenue is dismissed.

The order is pronounced in the open court on 26/08/2019.

Sd/-
[SUSHMA CHOWLA]
JUDICIAL MEMBER

Delhi; Dated: 26/08/2019.

SH

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi

Date of dictation	26/08/2019
Date on which the typed draft is placed before the dictating Member	26/08/2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the	
Date on which the final order is uploaded on the website of ITAT	27/08/2019
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	