

**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. 1257/DEL/2017
[Assessment Year: 2012-13]**

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| Income Tax Officer, Ward-41(4), Room No. 1911, Blcok E-2, Civic Centre, New Delhi | Smt. Raj Rani Kalra, WZ-619, Sri Nagar, Rani Bagh, New Delhi |
| | PAN-BQSPK0322A |
| Appellant | Respondent |

**C.O. No.106/DEL/2017
[Assessment Year: 2012-13]**

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|--|---|
| Smt. Raj Rani Kalra, WZ-619, Sri Nagar, Rani Bagh, New Delhi | Income Tax Officer, Ward-41(4), Room No. 1911, Blcok E-2, Civic Centre, New Delhi |
| PAN-AWWPS0999N | |
| Appellant | Respondent |

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

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|------------------------------|-------------------|
| Date of Hearing | 29/08/2019 |
| Date of Pronouncement | 30/08/2019 |

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

The appeal by the Revenue and the Cross Objection by the assessee has been preferred against the order of the Ld. CIT(A)-14, New Delhi, dated 19/12/2016.

2. The Revenue has raised four 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.

4. Cross Objection is in support of the order of the Id. CIT(A) hence, needs no separate adjudication, accordingly dismissed.

The order is pronounced in the open court on 30/08/2019.

Sd/-
[SUSHMA CHOWLA]
JUDICIAL MEMBER
Delhi; Dated: 30/08/2019.

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

SH

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

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| Date of dictation | 29/08/2019 |
| Date on which the typed draft is placed before the dictating Member | 29/08/2019 |
| 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 | 30/08/2019 |
| 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 | |