

आयकर अपीलीय अधिकरण दिल्ली न्यायपीठ “एफ” दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: ‘F’: NEW DELHI)**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री एन. का बिल्लैया, लष्ठा सदस्य का समक्ष

**BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER &
SHRI N.K.BILLAIYA, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No:- 1003/Del/2017
निर्धारण वर्ष / Assessment Year: 2011-12**

ACIT,
Circle-54(1), Room No.-1502,
15th Floor, E-2 Block,
Dr.SPM Civic Centre, JLN Marg,
New Delhi-110002.

.....अपीलार्थी / Appellant

vs

Rashmi Rai,
C-284, Defence Colony,
New Delhi.
PAN-AALPR7114F

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : Sh. C.P.Singh, Sr.DR
प्रत्यर्थी की ओर स□/ Respondent by : Sh. P.C. Yadav, Adv.

**आयकर अपील सं. / ITA No:- 3437/Del/2016
निर्धारण वर्ष / Assessment Year: 2011-12**

DCIT,
Circle-1, Block-B,
New CGO Complex,
Faridabad.

.....अपीलार्थी / Appellant

vs

Eurokon Global Exports P.Ltd.,
Plot No.5, Industrial Area,
NIT, Faridabad.
PAN-AACCE3047L

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : Sh. C.P.Singh, Sr.DR
प्रत्यर्थी की ओर स□/ Respondent by : Sh. Dharmender Kr., CA

आयकर अपील सं. / ITA No:- 448/Del/2017
निर्धारण वर्ष / Assessment Year: 2012-13

ITO,
Ward-32(5), Room No.-1308,
13th Floor, Civic Centre, Minto Road,
New Delhi-110002.अपीलार्थी / Appellant

vs

Reshma Sharma,
A-27A, Hauz Khas,
New Delhi-110016.
PAN-AAGPR6289J प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : Sh. C.P.Singh, Sr.DR
प्रत्यर्थी की ओर स□/ Respondent by : Sh. Satyajeet Goel, CA

सुनवाई की तारीख / Date of Hearing : 28.08.2019	घोषणा की तारीख / Date of Pronouncement: 29.08.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

These three appeals of three different assessees filed by Revenue are against separate orders of CIT(A)-18, New Delhi dated 16.11.2016; CIT(A), Faridabad dated 31.03.2016; CIT(A)-11, New Delhi dated 30.03.2015 relating to assessment years 2011-12, 2011-12 & 2012-13 respectively against the orders passed under section

143(3) of the Income-tax Act, 1961 (in short 'the Act'). All the three appeals relating to three different assesseees were heard together and are being disposed off by this consolidated order for the sake of convenience.

2. Ld. DR for the Revenue pointed out that the present appeals are to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeals filed by the Revenue in case of low tax effect are not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeals, if the requisite material is brought to show that the appeals are protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.

5. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.

6. In the result, all three appeals of Revenue are dismissed.

Order pronounced in the open court on 29th day of August, 2019.

Sd/-

(N.K.BILLAIYA)

लक्षा सदस्य/ACCOUNTANT MEMBER

Sd/-

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 29th August, 2019.

** Amit Kumar **

आदेश की प्रतिलिपि अग्रहित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**सहायक रजिस्ट्रार,
आयकर अपीलीय अधिकरण ,दिल्ली / ITAT, Delhi**