

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 कासमक्ष

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

आयकर अपील सं. / ITA No:- 3475/Del/2016

निर्धारण वर्ष / Assessment Year: 2007-08

ACIT,
Central Circle-14, Room No.-354,
ARA Centre, Jhandewalan Extn.,
New Delhi-110055.

.....अपीलार्थी / Appellant

vs

Witness Builders Pvt.ltd.,
Flat No.4, R.R.Apartment,
3-4, Manglapuri, Mehrauli,
New Delhi-110030.
PAN-AAACW5452H

..... प्रत्यर्थी / Respondent

Cross Objection No.268/Del/2016

आयकर अपील सं. / ITA No:- 3475/Del/2016

निर्धारण वर्ष / Assessment Year: 2007-08

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Flat No.4, R.R. Apartment,
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PAN-AAACW5452H

.....अपीलार्थी / Appellant

vs

ACIT,
Central Circle-14, Room No.-354,
ARA Centre, Jhandewalan Extn.,
New Delhi-110055.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : Smt. Sulekha Verma, CIT DR
प्रत्यर्थी की ओर स□/ Respondent by : Sh. Guatam Jain, Adv.

सुनवाई की तारीख / Date of Hearing : 29.08.2019	घोषणा की तारीख / Date of Pronouncement: 30.08.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The present appeal filed by Revenue is against order of CIT(A)-XXVI, New Delhi, dated 02.03.2016 relating to assessment year 2007-08 against the order passed under section 144 r.w.s 153A of the Income-tax Act, 1961 (in short 'the Act'). The assessee has filed cross-objection against the appeal filed by the Revenue.

2. The appeal of the Revenue and the cross-objection filed by the assessee heard together and are being disposed off by this consolidated order for the sake of convenience.

3. However, Ld. DR for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

4. 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 appeal filed by the Revenue in case of low tax effect is not maintainable.

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

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CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

7. Ld.AR for the assessee vide letter dated 29.08.2019 has withdrawn the cross-objection, hence the same is dismissed as withdrawn.

8. In the result, the appeal filed by the Revenue is dismissed and cross-objection filed by the assessee is also dismissed.

Order pronounced in the open court on 30th day of August, 2019.

Sd/-

(N.K.BILLAIYA)

लक्षा सदस्य/ACCOUNTANT MEMBER

Sd/-

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 30th 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