

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : G : NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI KULDIP SINGH, JUDICIAL MEMBER**

ITA No.5928/Del/2014
Assessment Year: 2010-11

DCIT,
Circle-9(1),
New Delhi.

Vs Spar Krognos Marketing (P) Ltd.
(Formerly known as M/s Spar Solution
Merchandising Pvt. Ltd.),
Exevo Building, Ground Floor,
G-6/B-1, Mohan Cooperative Indl.
Estate, Mathura Road,
New Delhi.

PAN: AAICS2241J

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri N.K. Bansal, Sr. DR
Date of Hearing	:	02.09.2019
Date of Pronouncement	:	03.09.2019

ORDER

PER R.K. PANDA, AM:

This appeal filed by the Revenue is directed against the order dated 26th August, 2014 of the CIT(A)-12, New Delhi relating to assessment year 2010-11.

2. None appeared on behalf of the assessee. The ld. DR, at the outset, conceded that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs. Therefore, in view of the CBDT Circular No.17/2019 dated 8th August, 2019 and the subsequent clarification issued by the CBDT on 20th August,

2019 explaining that the said Circular is applicable to all pending appeals, the appeal filed by the Revenue is not maintainable and has to be treated as withdrawn.

3. After hearing the ld. DR and on perusal of the record, it is an undisputed fact that the tax effect involved in the grounds raised by the Revenue is below Rs.50 lakhs, therefore, in view of the CBDT Circular No.17/2019 dated 8th August, 2019 and the subsequent clarification dated 20th August, 2019, vide F.No.279/Misc./M-93/2018-ITJ clarifying that the said Circular is applicable to all pending appeals, the appeal filed by the Revenue is not maintainable and has to be treated as withdrawn on account of low tax effect. Accordingly, the same is dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

The decision was pronounced in the open court on 03.09.2019.

Sd/-

(KULDIP SINGH)
JUDICIAL MEMBER

Dated: 03rd September, 2019

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

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Asstt. Registrar, ITAT, New Delhi