

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA No. 628/Del/2017  
Assessment Year: 2012-13

DCIT, CIRCLE 1(2), NEW DELHI ROOM NO. 368, C.R. BUILDING, I.P. ESTATE, NEW DELHI	Vs.	SH. PRIT PAL SINGH D-199, MANSAROVAR GARDEN, NEW DELHI - 110 015 (PAN: AOGPS9780K)
<b>(Appellant)</b>		<b>(Respondent)</b>

C.O. NO. 82/DEL/2017  
(IN ITA NO. 628/DEL/2017)  
Assessment Year: 2012-13

SH. PRIT PAL SINGH D-199, MANSAROVAR GARDEN, NEW DELHI - 110 015 (PAN: AOGPS9780K)	Vs.	DCIT, CIRCLE 1(2), NEW DELHI ROOM NO. 368, C.R. BUILDING, I.P. ESTATE, NEW DELHI
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by	Sh. Surender Pal, Sr. DR.
Assessee by	None

**ORDER**

**PER H.S. SIDHU, JM:**

This appeal is filed by the Revenue and Cross Objection  
filed by the Assessee against the impugned order passed

by the Ld. CIT(A)-I, New Delhi relating to assessment year 2012-13.

2. In this case, notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor his authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, we are of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, we are deciding the present appeal *ex parte* qua assessee, after hearing the Ld. DR and perusing the records.

3. It is noted that the tax effect involved in this Departmental Appeal is less than Rs.50 lakhs, hence, he requested that the appeal of the Revenue may be dismissed in view of latest CBDT Circular No. 17/2019 Dated 08.08.2019 wherein the monetary limit for filing the appeal before the Appellate Tribunal by the Department have been enhanced to Rs.50 lakhs.

4. It is further noted that vide Circular No.3/2018 Dated 11<sup>th</sup> July, 2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that the Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department. Recently, the CBDT vide Circular No.17/2019 Dated 08.08.2019 amended its earlier Circular No.3/2018 (Supra) whereby it has been directed that monetary limit for filing the Departmental appeal in Income Tax Cases may be enhanced further through this amendment in para-3 of the Circular mentioned above and accordingly, the monetary limit for filing the appeal before the Appellate Tribunal have been enhanced to Rs.50 lakhs. Since Circular No.17/2019 Dated 08.08.2019 have been issued to amend its earlier Circular No.3/2018 dated 11.7.2018 (Supra), therefore, all the conditions of earlier Circular No.3/2018

shall apply accordingly. This view is supported by the ITAT, Ahmedabad 'A' Bench decision dated 14<sup>th</sup> August, 2019 passed in the case of Income Tax Officer, Ward 3(2), Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99).

4.1 Ld. DR has agreed that the tax effect in this appeal is below the prescribed limit i.e. Rs. 50 lacs.

5. Keeping in view of the facts and circumstances as explained above and in view of the aforesaid CBDT Circulars as well as decision dated 14<sup>th</sup> August, 2019 of the ITAT, Ahmedabad 'A' Bench passed in the case of Income Tax Officer, Ward 3(2), Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99), the appeal of the Department is dismissed.

**ASSESSEE'S CROSS OBJECTION NO. 82/DEL/2017**

6. As regards Assessee's Cross Objection is concerned, since we have already dismissed the Revenue's Appeal on account of low tax effect, as aforesaid, hence, the Cross

Objection filed by the assessee has become infructuous and dismissed as such.

7. In the result, the appeal filed by the Department as well as Cross Objection of the assessee stand dismissed.

The decision is pronounced on 03.09.2019.

**Sd/-  
(O.P. KANT)  
ACCOUNTANT MEMBER**

**Sd/-  
(H.S. SIDHU)  
JUDICIAL MEMBER**

Dated: 03.09.2019

"SRB"

**Copy forwarded to:**

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

Asstt. Registrar, ITAT, New Delhi

