

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. 2902/Del/2015
Assessment Year: 2011-12

ITO, WARD 52(4), ROOM NO. 1507, E-2 BLOCK, 15 TH FLOOR, PRATYAKSH KAR BHAWAN, CIVIC CENTRE, MINTO ROAD, NEW DELHI	Vs.	MISS AMISHA GUPTA, A-11, NIZAMUDDIN WEST, NEW DELHI (PAN: AFKPG8858D)
(Appellant)		(Respondent)

C.O. NO. 322/DEL/2015
(IN ITA NO. 2902/DEL/2015)
Assessment Year: 2011-12

MISS AMISHA GUPTA, A-11, NIZAMUDDIN WEST, NEW DELHI (PAN: AFKPG8858D)	Vs.	ITO, WARD 52(4), ROOM NO. 1507, E-2 BLOCK, 15 TH FLOOR, PRATYAKSH KAR BHAWAN, CIVIC CENTRE, MINTO ROAD, NEW DELHI
(Appellant)		(Respondent)

Department by	Sh. Surender Pal, Sr. DR.
Assessee by	Sh. Ashwani Kumar, Adv.

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)-18, New Delhi relating to assessment year 2011-12.

3. Ld. Counsel for the assessee stated 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 noted that vide Circular No.3/2018 Dated 11th 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 Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.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 14th 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 did not controvert the aforesaid proposition.

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 14th 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. 322/DEL/2015

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 04.09.2019.

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

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

Dated: 04.09.2019

"SRB"

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi

