

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No.4342/DEL/2016  
[A.Y 2009-10]

ACIT  
Central Circle-15  
Delhi

Vs. B. L. Kashyap & Sons Pvt. Ltd.  
B-1/Extension/E-23, Mohan  
Cooperative Industrial Estate,  
Mathura Road  
New Delhi  
PAN No.AAACB0205F  
[Respondent]

[Appellant]

Appellant by : Sh. Gurmel Singh, Sr. DR

Respondent by : Sh. Salil Kapoor, Advocate  
Sh. Sumit Lal Chandani, Advocate

Cross objection No.302/Del/2016  
(In ITA No.4342/Del/2016)  
[A.Y 2009-10]

B. L. Kashyap & Sons Pvt. Ltd.  
B-1/Extension/E-23, Mohan  
Cooperative Industrial Estate,  
Mathura Road  
New Delhi  
PAN No.AAACB0205F

Vs. ACIT  
Central Circle-15  
Delhi

[Appellant]

[Respondent]

Appellant by : Sh. Salil Kapoor, Advocate  
Sh. Sumit Lal Chandani, Advocate

Respondent by : Sh. Gurmel Singh, Sr. DR

Date of Hearing : 04.09.2019  
Date of Pronouncement : 04.09.2019

**ORDER****PER N. K. BILLAIYA, AM:**

The above captioned appeal by the revenue is taken up as in this appeal the tax effect is less than the monetary limit fixed by the CBDT in its circular No.17/2019 dated 08.08.2019.

2. Vide letter dated 20.08.2019 addressed to all the Principal Chief Commissioners of Income Tax, the board has clarified that circular No.17/2019 is applicable to all pending appeals.

3. In the light of the CBDT Circular No.17/2019 the above appeal by the revenue is dismissed.

**Cross objection No.302/Del/2016 (A. Y.2009-10)**

4. Cross objection is dismissed as not pressed.

5. In the result, the appeal filed by the Revenue and Cross Objection filed by the assessee stand dismissed.

**The order is pronounced in the open court on 04.09.2019.**

Sd/-  
**[SUCHITRA KAMBLE]**  
**JUDICIAL MEMBER**

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: 04 September, 2019

\*Neha\*

Copy forwarded to:

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

Date of dictation	04.09.2019
Date on which the typed draft is placed before the dictating Member	04.09.2019
Date on which the typed draft is placed before the Other member	04.09.2019
Date on which the approved draft comes to the Sr.PS/PS	04.09.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	04.09.2019
Date on which the fair order comes back to the Sr. PS/ PS	04.09.2019
Date on which the final order is uploaded on the website of ITAT	04.09.2019
Date on which the file goes to the Bench Clerk	05.09.2019
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	