

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'D', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

ITA No.4405/Del/2016  
Assessment Year: 2007-08

|  |           |   |
|--|-----------|---|
| <b>ITO<br/>Ward – 50 (4)<br/>New Delhi</b> | <b>Vs</b> | <b>Kapil Chopra<br/>B-65/3,<br/>Naraina Indl. Area<br/>New Delhi<br/>PAN No. AADPC4602P</b> |
| <b>(APPELLANT)</b>                         |           | <b>(RESPONDENT)</b>   |

|               |                                |
|---------------|--------------------------------|
| Appellant by  | Dr. Vijay Kumar Chadha, Sr. DR |
| Respondent by | None                           |

|                        |            |
|------------------------|------------|
| Date of hearing:       | 16/09/2019 |
| Date of Pronouncement: | 16/09/2019 |

**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.

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

**The order is pronounced in the open court on 16.09.2019.**

**Sd/-  
[KULDIP SINGH]  
JUDICIAL MEMBER**

Dated: 16 September, 2019

\*Neha\*

Copy forwarded to:

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

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

Asst. Registrar  
ITAT, New Delhi

|  |            |
|--|------------|
| Date of dictation  | 16.09.2019 |
| Date on which the typed draft is placed before the dictating Member                  | 16.09.2019 |
| Date on which the typed draft is placed before the Other member                      | 16.09.2019 |
| Date on which the approved draft comes to the Sr.PS/PS                               | 16.09.2019 |
| Date on which the fair order is placed before the Dictating Member for Pronouncement | 16.09.2019 |
| Date on which the fair order comes back to the Sr. PS/ PS                            | 16.09.2019 |
| Date on which the final order is uploaded on the website of ITAT                     | 16.09.2019 |
| Date on which the file goes to the Bench Clerk                                       | 17.09.2019 |
| 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  |            |