

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

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SH. AMIT SHUKLA, JUDICIAL MEMBER**

M.A No.654/Del/2017  
(In ITA No.2168/Del/2014)  
Assessment Year: 2009-10

ACIT Circler – 32(1) New Delhi	Vs	M/s. Wig Investments 79, Sundar Nagar New Dlehi-110003 PAN No. AAAPFW6972B
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

ITA No.2168/Del/2014  
Assessment Year: 2009-10

ACIT Circler – 32(1) New Delhi	Vs	M/s. Wig Investments 79, Sundar Nagar New Dlehi-110003 PAN No. AAAPFW6972B
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. N. K. Bansal, Sr. DR.
Respondent by	Shri V. K. Binda, CA Ms. Rinky Sharma, CA

Date of hearing:	06/09/2019
Date of Pronouncement:	16/09/2019

## ORDER

**PER R.K. PANDA, AM:**

The revenue through this miscellaneous application requests the Tribunal to recall the order passed by it dismissing the appeal filed by the revenue on account of low tax effect.

2. The Ld. DR referring to the contents of the miscellaneous application submitted that the Ld. CIT(A) in the instant case has passed a combined order for A.Y. 2006-07 and 2009-10. The Tribunal dismissed the appeal filed by the revenue for A. Y. 2009-10 whereas the appeal for A.Y. 2006-07 was pending.

3. Referring to the CBDT Circular No.20/2015 dated 10.12.2015, he submitted that the CBDT had clarified that in the case of a composite order of any High Court or any appellate authority which involves more than one assessment year and common issues in more than one assessment year, appeals shall be filed in respect of such assessment year even if the tax effect is less than the prescribed monetary limits in any of the years. He accordingly submitted that this case falls under the exceptional case and, therefore, the Tribunal should not have dismissed the appeal filed by the revenue.

4. The Ld. Counsel for the assessee referring to the latest CBDT circular No.17/2019 dated 08.08.2019 submitted that the board has clarified now that even in the case of order of any appellate

authority which involves more than one year and common issues are involved in more than one assessment year no appeal shall be filed in respect of an assessment year in which the tax effect is less than the monetary limit specified in para-3. He accordingly submitted that even if the miscellaneous application filed by the revenue is accepted, in view of the latest CBDT circular No.17/2019 dated 08.08.2019 the appeal filed by the revenue has to be dismissed.

5. We have heard the rival arguments made by both the sides and perused the record. Since the Ld. CIT(A) has passed the composite order for A. Y.2006-07 and 2009-10, therefore, a mistake has crept in the order of the Tribunal by dismissing the appeal filed by the revenue on account of low tax effect for A. Y.2009-10 by relying on the CBDT circular No.20/2015 dated 10.03.2015. We, therefore, recall the order of the Tribunal and the miscellaneous application filed by the revenue is allowed.

6. The miscellaneous application filed by the revenue is accordingly allowed.

**ITA No.2168/Del/2014 (A. Y. 2009-10)**

7. After hearing both the sides we find tax effect involved in the instant appeal is below Rs. 50 lacs. Although the Ld. CIT(A) in the instant case has passed a common order for A.Y. 2006-07 and 2009-10, however, the CBDT in its circular No.17/2019

dated 08.08.2019 has categorically clarified that even in the case of composite order of any High Court or any appellate authority which involves more than 1 assessment year and common issues in more than 1 assessment year, no appeal shall be filed in respect of assessment year or years in which the tax effect is less than the monetary limit specified in circular. We, therefore, dismiss the appeal of the revenue on account of low tax effect.

8. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 16.09.2019.

Sd/-  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.K PANDA)**  
**ACCOUNTANT MEMBER**

\*Neha\*

Date:- 16.09.2019

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
 ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
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	