

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C': NEW DELHI)**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER &
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 3021/Del/2017
(Assessment Year: 2012-13)**

ACIT, Circle-47(1), Room No.107, Drum Shape Building, I.P.Estate, New Delhi.	Vs	Gurcharan Singh Bhatia, CIT(A)-9, West End Colony, New Delhi-110021. PAN-AHNPB4697E
APPELLANT		RESPONDENT
Appellant by	Ms. Sugandha Sharma, Sr.DR	
Respondent by	Shri V.Raja Kumar, Adv.	

ORDER

PER ANADEE NATH MISSHRA, AM

[A]. This appeal has been filed by the Revenue against the order dated 23.02.2017 passed by Learned Commissioner of Income Tax(Appeals)-16, New Delhi [in short "Ld.CIT(A)"] pertaining to assessment year 2012-13. In this appeal, the tax effect is less than the monetary limit fixed by the Central Board of Direct Taxes (in short "CBDT") in its Circular No.17/2009 dated 08.08.2019. The Revenue has raised following grounds of appeal:-

1. *"On the facts and circumstances of the case the Ld. CIT (A) has erred in law in deleting the addition of Rs. 42,67,575/- made by AO on account of bogus liability as the assessee could not establish the nature of liability. Moreover, the*

assessee was not doing any business during the year and in subsequent year also.

2. *On the facts and circumstances of the case the Ld. CIT (A) has erred in law in deleting the addition of Rs. 3,35,252/- made by AO without giving any appropriate facts. The Income Tax Act specifies the head of income under which income is to be taxed and as the source of income was from undisclosed sources it had to be taxed under the head of income from other sources.*

3. *On the facts and the circumstances of the case the Ld. CIT(A) has erred in law in deleting the addition without appreciating the fact of the case.*

4. *The appellant craves leave for reserving the right to amend, modify, alter, add or forego any ground(s) of appeal at any time before or during the hearing of this appeal.”*

[B]. At the outset, Learned Senior Departmental Representative ("Ld. DR)", for short] brought to our notice, at the time of hearing that tax effect in this appeal is below Rs. 50,00,000./-. Both sides, [Representatives of Revenue and the Assesseees] were in agreement, at the time of hearing before us, that the tax effect in this appeal is below Rs. 50,00,000/-. Vide recent CBDT Circular No.17/2019 dated 08.08.2019 read with earlier CBDT Circular No.

3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect of filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. Having regard to the aforesaid, the Ld. Sr. DR for Revenue did not press the appeal. The learned Counsel for the assessee submitted that the appeal was not maintainable in view of the aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018; and the aforesaid clarification dated 20.08.2019 issued by CBDT. Therefore, in view of the foregoing, this appeal is dismissed being not pressed and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

[C]. Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of the appeal if it is found that any appeal(s) of Revenue are/ is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

[D]. In the result, the appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court after conclusion of hearing on the date of hearing. Now, this written order is pronounced in Open Court on 11/9/2019.

Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

Dated: 11.09.2019

** Amit Kumar **

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI