

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No.4357 & 4358/DEL/2019  
[A.Y 2009-10 & 2009-10]

ITO, Ward- 3 (3)  
Noida

Vs. Sangeeta Vasistha  
B-37, Sector-30,  
Noida  
PAN No. ABFPV5740G

[Appellant]

[Respondent]

Date of Hearing : 23.09.2019  
Date of Pronouncement : 23.09.2019

Appellant by : Ms. Ekta Vishnoi, Sr. DR

Respondent by : Sh. Pranshu Goel, CA

**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 23.09.2019.**

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

Dated: 23 September, 2019

\*Neha\*

Copy forwarded to:

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

Asst. Registrar  
ITAT, New Delhi

Date of dictation	23.09.2019
Date on which the typed draft is placed before the dictating Member	23.09.2019
Date on which the typed draft is placed before the Other member	23.09.2019
Date on which the approved draft comes to the Sr.PS/PS	23.09.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	23.09.2019
Date on which the fair order comes back to the Sr. PS/ PS	23.09.2019
Date on which the final order is uploaded on the website of ITAT	23.09.2019
Date on which the file goes to the Bench Clerk	
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	