

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

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

**ITA No.2847/DEL/2015  
[A.Y 2008-09]**

DCIT  
Rohtak Circle  
Rohtak

Vs. KLA Food (India) Ltd.  
21/3, Ground Floor,  
Geeta Mandir Marg, Near Rajinder  
Nagar, New Delhi  
PAN No.AACCK8299G

[Appellant]

[Respondent]

Appellant by : Dr. Vijay Kumar Chadha, Sr. DR

Respondent by : Sh. Lalit Kumar, Advocate

**Cross objection No.334/Del/2015  
(In ITA No.2847/Del/2015)  
[A.Y 2008-09]**

KLA Food (India) Ltd.  
21/3, Ground Floor,  
Geeta Mandir Marg, Near Rajinder  
Nagar, New Delhi  
PAN No.AACCK8299G

Vs. DCIT  
Rohtak Circle  
Rohtak

[Appellant]

[Respondent]

Appellant by : Sh. Lalit Kumar, Advocate

Respondent by : Dr. Vijay Kumar Chadha, Sr. DR

**Date of Hearing : 24.09.2019  
Date of Pronouncement : 24.09.2019**

**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.334/Del/2015 (A.Y.2008-09)**

4. Cross objection is dismissed as withdrawn.

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 24.09.2019.**

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

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

Dated: 24 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	24.09.2019
Date on which the typed draft is placed before the dictating Member	24.09.2019
Date on which the typed draft is placed before the Other member	24.09.2019
Date on which the approved draft comes to the Sr.PS/PS	24.09.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	24.09.2019
Date on which the fair order comes back to the Sr. PS/ PS	24.09.2019
Date on which the final order is uploaded on the website of ITAT	24.09.2019
Date on which the file goes to the Bench Clerk	24.09.2019
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	