

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ “बी” नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH ‘B’ NEW DELHI**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं डॉ. बी. आर. आर. कुमार, लेखा सदस्य के समक्ष

**BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER &
DR. B.R.R.KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं. / ITA Nos:-1502, 1503 & 1504/Del/2016
निर्धारण वर्ष / Assessment Years: 2007-08, 2008-09 & 2011-12

The DCIT,
Central Circle-5,
New Delhi.

.....अपीलार्थी / Appellant

vs

Metro Ortem Ltd.,
R/o-134/4 & 135/4, Near Ajit Arcade,
Kailash Colony, New Delhi.
PAN- AAACM3393H

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Ms. Nidhi Srivastava, CIT DR
प्रत्यर्थी की ओर से / Respondent by : Sh. Sidharth Kanwar, Adv. &
Sh. Salil Kapoor, Adv.

सुनवाई की तारीख / Date of Hearing : 09.10.2019	घोषणा की तारीख / Date of Pronouncement: 09.10.2019
---	---

आदेश / ORDER

PER SUSHMA CHOWLA, JM:

These three appeals filed by Revenue are against order of CIT(A)-24, New Delhi, dated 28.01.2016 relating to assessment years 2007-08, 2008-09 & 2011-12 respectively against the order passed under section 153A/143(3) of the Income-tax Act, 1961 (in short ‘the Act’).

2. However, Ld. DR for the Revenue pointed out that these three appeals are to be withdrawn as the tax effect involved in these cases is below Rs.50 Lacs.

3. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, these three appeals filed by the Revenue in case of low tax effect are not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeals, if the requisite material is brought to show that these appeals are protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.

5. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.

6. In the result, these three appeals of Revenue are dismissed.

Order pronounced in the open court on 09th day of October, 2019.

Sd/-

(B.R.R.KUMAR)
लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(SUSHMA CHOWLA)
न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 09th October, 2019.

* Amit Kumar *

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार,
आयकर अपीलीय अधिकरण ,दिल्ली
Assistant Registrar,
ITAT, Delhi