

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F' DELHI**

**BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

**ITA NO. 3030/DEL/2016
AY : 2011-12**

Income Tax Officer, Ward-3, Aayakar Bhawan, Rohtak. (Appellant)	vs	Punit Wari, S/o Ramesh Kumar Wari, 198/3, Jhajjar. (PAN: AAQPQ4250Q) (Respondent)
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**C.O. No. 83/DEL/2019
(IN ITA NO. 3030/DEL/2016)
AY : 2011-12**

Punit Wari, S/o Ramesh Kumar Wari, 198/3, Jhajjar. (PAN: AAQPQ4250Q) (Appellant)	vs	Income Tax Officer, Ward-3, Aayakar Bhawan, Rohtak. (Respondent)
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Appellant by: Shri Surender Pal, Sr. DR

Respondent by: Shri Pranshu Singhal, CA

Date of hearing : 14.10.2019

Date of pronouncement:

ORDER

PER G.S. PANNU, VICE PRESIDENT

This appeal is preferred by the Revenue against the order of the learned Commissioner of Income Tax(A), Rohtak dated 21.03.2016 pertaining to assessment year 2011-12. The Cross Objection has been filed by the assessee.

2. As far as the departmental appeal is concerned, the learned representative for the respondent assessee pointed out that the tax effect of the dispute raised in the Grounds of appeal of the Revenue is below the revised monetary limits for filing of appeals by the department, which have been laid down in the recent CBDT Circular No. 17/2019 dated 8th August, 2019.

3. In support, a calculation sheet showing the tax effect of the dispute involved in this appeal has also been furnished during the course of hearing. Ld. DR has not controverted the factual matrix, and there is no material to even establish that the filing of the instant appeal is protected by any of the exceptions laid down by the above CBDT Circular. In view thereof, the appeal of the Revenue is disposed of as being not maintainable in view of the Circular No. 17/2019 dated 8.8.2019.

4. Before parting, it is stated that in case on a later date, the Revenue finds that the tax effect in dispute in the appeal is more than the limit prescribed in the Circular dated 8.8.2019 (supra) or is otherwise protected by the exception provided in the Circular (supra), it shall be at liberty to approach the Tribunal for recall of the instant order, and adjudication on merits; and, the Tribunal shall consider such application in accordance with the extant law.

5. In so far as the Cross Objection of the assessee is concerned, the learned representative submitted that the assessee does not wish to pursue the same. Accordingly, the Cross Objection filed by the assessee is dismissed.

6. Resultantly, the appeal of the Revenue and Cross Objection filed by the assessee are dismissed.

Order pronounced in the open court during the course of hearing on
14.10.2019.

Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

DATED: 14th OCTOBER, 2019
'GS'

Copy forwarded to:-

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

By Order

Asstt. Registrar
ITAT, New Delhi

