

आयकर अपीलिय अधिकरण, दिल्ली न्यायपीठ "बी", दिल्ली में

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

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री प्रशांत महर्षि, लेखा सदस्य के समक्ष

**BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER &  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No. 5200/Del/2017 & 121 Other appeals \*  
निर्धारण वर्ष / Assessment Year: 2007-08 & Other years**

The ACIT,  
Circle-21(2),  
New Delhi

.....अपीलार्थी / Appellant

vs

Raj Hans Towers Pvt.Ltd.,  
M-33, 2<sup>nd</sup> Floor, Greater Kailash,  
Part-I, New Delhi  
PAN-AAACR0019H

..... प्रत्यर्थी / Respondent

**[\*- As per Annexure "A"]**

**Cross Objection No.206/Del/2017  
आयकर अपील सं. / ITA No. 5200/Del/2017  
निर्धारण वर्ष / Assessment Year: 2007-08**

Raj Hans Towers Pvt.Ltd.,  
M-33, 2<sup>nd</sup> Floor, Greater Kailash,  
Part-I, New Delhi  
PAN-AAACR0019H

.....अपीलार्थी / Appellant

vs

The ACIT,  
Circle-21(2),  
New Delhi

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Sh. V.K.Chadha, Sr.DR

प्रत्यर्थी की ओर से / Respondent by : Sl.No.1 to 2, 51 & 97- Sh. Satyajeet Goel, CA

Sl.No.10-Ms. Riya Garg, CA  
Sl. No.11- Sh. D.K.Singh, AR  
Sl. No.16, 54, 90-Sh. Deepesh Garg, & Sh. Madhav, Adv.  
Sl.No.34, 38, 117-Sh. Sidharath Kanwar, Adv.  
Sl.No.39-Ms. Deepika Agarwal, Adv.  
Sl. No.41-Sh. Rajesh Jain, Adv.  
Sl.No.50-Ms. Ragni Handa, CA  
Sl.No.55 & 56-Sh. Arun Kishor, CA  
Sl.No.63-Ms. Umang Luthra, Adv.  
Sl.No.71-Sh. Sameer Mathur, CA  
Sl.No.78-Ms. Rinki Sharma, AR  
Sl.No.105-Sh. Anshul Sharma & Sh. Devendra Gulati, CA  
Sl.No.91 & 123-Ms. Mansi Jain, CA  
Sl.No.53 & 57-Sh.Karan Jain, Adv.& Sh.Divyam Mittal, CA  
Sl.No.83-Sh. Satya Ahuja, CA  
Sl.No.84-Sh. V.Rajkumar, Adv.  
Sl.No.85-Sh. Aarush Nagpal, CA  
Sl.No.103-Ms. Subhangi Arora, CA

सुनवाई की तारीख / Date of Hearing : 31.10.2019	घोषणा की तारीख / Date of Pronouncement: 31.10.2019
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## आदेश / ORDER

### PER SUSHMA CHOWLA, JM:

The present bunch of appeals filed by the Revenue are against the separate orders of different CIT(A), New Delhi, relating to different Assessment Years [as mentioned in Annexure "A"] passed under section 143(3) of the Income-tax Act, 1961 (in short 'the Act').

2. The captioned appeals have been listed by Registry before the Bench on the ground that they involve low tax effect.

3. The Ld. DR for the Revenue fairly pointed out that the present appeals are to be withdrawn as the tax effect involved in the appeals is below Rs.50 Lacs.

4. 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, the present appeals filed by the Revenue in case of low tax effect are not maintainable.

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

6. 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.

7. The Cross objection Nos. 206/Del/2017 & 204/Del/2017 become academic and hence, dismissed.

8. In the result, all the appeals of Revenue and both cross-objections of assessee are dismissed.

Order pronounced in the open court on 31<sup>st</sup> day of October, 2019.

**Sd/-**  
**(PRASHANT MAHARISHI)**  
**लेखा सदस्य/ACCOUNTANT MEMBER**

**Sd/-**  
**(SUSHMA CHOWLA)**  
**न्यायिक सदस्य/JUDICIAL MEMBER**

दिल्ली / दिनांक Dated : 31<sup>st</sup> 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. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY  
ORDER,

सत्यापित प्रति //True Copy//

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