

**आयकरअपीलीयअधिकरण, दिल्ली न्यायपीठ 'एफ', नई दिल्ली**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**DELHI BENCHES 'F', NEW DELHI**

**BEFORE Ms.SUCHITRA KAMBLE, JUDICIAL MEMBER**  
**AND SHRI O.P.MEENA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.5315/Del/2015

निर्धारण वर्ष/Assessment Year: 2005-06

Deputy Commissioner of Income Tax, Central Circle-18, Jhandewalan Extn, New Delhi.	Vs .	M/s.Gulshan Developers Pvt. Ltd., 4, Dayanand Vihar, New Delhi. <b>[PAN: AADCG 0728 J]</b>
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

**Cross Objection No.433/Del/2015**

Arising out of ITA No.5315/Del/2015

निर्धारण वर्ष/Assessment Year: 2005-06

M/s.Gulshan Developers Pvt. Ltd., 4, Dayanand Vihar, New Delhi. <b>[PAN: AADCG 0728 J]</b>	Vs .	Deputy Commissioner of Income Tax, Central Circle-18, Jhandewalan Extn, New Delhi.
अपीलार्थी / Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Ms.Ragini Handa – CA
राजस्वकीओरसे /Revenue by	Shri S.N.Meena – Sr.DR

सुनवाईकीतारीख/ Date of hearing:	20.11.2019
उद्घोषणाकीतारीख/Pronouncement on:	20.11.2019

**आदेश /O R D E R**

**PER O.P.MEENA, AM:**

1. This appeal by the Revenue and Cross Objection by the Assessee is directed against the order of Ld.Commissioner of

Income Tax(Appeals)-29, New Delhi dated 08.06.2015 for the assessment year 2005-06.

**2.** We have heard the above appeal, and find that the tax effect involved, is below Rs.50Lakhs. The CBDT vide Circular No.17/2019 dated 8<sup>th</sup> August 2019 [F.No.279/ Misc.142/ 2007-ITJ (Pt)] by amending Para 3 of CBDT Circular No.3/2018 dated 11.07.2018 has enhanced the monetary limit for filing of appeal before Tribunal at Rs.50 lakhs and has also removed anomaly in Para 5 of said Circular No. 3/2018.We find that the present case do not fall within the exceptions clause 10 of said Circular No.3/2018. Further, the above circular is also applicable to all pending appeals as clarified by the CBDT Vide letter dated 20.08.2019 [F.No.279/Misc./M-93/2018-ITJ] and in the light of judgement of Hon`ble Supreme Court in the case of Pr. CIT, Jaipur v. MeenakshiModi SLP (Civil) Diary No. 25076 of 2019-dated 16.08.2019 wherein the Hon`ble Supreme Court has dismissed the appeal of Revenue, as tax involved was less than Rs. 2 Crores. Therefore, the present appeals are not maintainable as per above Circular No. 17/2019, hence dismissed as withdrawn. However, the Revenue is at liberty to approach to this

Tribunal for recalling this order, if it comes to the notice of the AO that the tax effect is more than the monetary limit prescribed under the said Circular or the appeal(s) is falls within the ambit of the exceptions provided under the said Circular.

**3.** In the result, appeal of the Revenue is dismissed as infructuous.

**C.O.No.433/Del/2015 (by Assessee):**

**4.** Since, in the above main appeal we have dismissed the appeal, therefore, Cross Objection of the assessee is not pressed before us and becomes infructuous, accordingly, we dismiss the same as dismissed as not pressed.

**5.** In the result, Cross Appeal of the Assessee is dismissed as not pressed.

**6.** Order pronounced in the open court on 20-11-2019.

Sd/-  
(SUCHITRA KAMBLE)

(न्यायिक सदस्यतथा/JUDICIAL MEMBER)

Sd/-  
(O.P.MEENA)

(लेखा सदस्यकेसमक्ष /ACCOUNTANT MEMBER)

नई दिल्ली /New Delhi, दिनांक Dated: 20<sup>th</sup> November, 2019 /S.Gangadhara Rao, Sr.PS

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

**By order**

/ / TRUE COPY / /

**Assistant Registrar, New Delhi**