

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 6529/Del/2016
(Assessment Year: 1999-2000)**

JCIT, Special Range-03, New Delhi.	Vs.	M/s Eicher Motors Ltd., Delhi.
PAN No: AAACE3882D		
APPELLANT		RESPONDENT

Revenue By : Ms. Ashima Neb, Sr. DR
Assessee By : Shri Gaurav Jain, Adv.

Per Anadee Nath Misshra, AM

(A) This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)-3, Delhi, ["Ld. CIT(A)", for short], dated 25.10.2016 for Assessment Year 1999-2000. Grounds taken in this appeal of Revenue are as under:

- "1. Ld. Commissioner of Income Tax (Appeals) erred on law and on facts in annulling the re-assessment proceedings.*
- 2. Ld. Commissioner of Income Tax (A) erred on facts of the case in holding that the re-assessment order under consideration was passed in consequence of the notice issued u/s 148 of the I.T. Act on 24.03.2003 which is perverse finding of fact. The AO had initiated the proceedings de-novo by way of issue of notice u/s 148 of the I.T. Act on 01.03.2006 after competing all legal requirements and assessment was completed on 27.12.2006.*

3. *The appellant craves leave, modify, add or forego any ground(s) of appeal at any time before or during the hearing of this appeal."*

(B) At the outset, Learned Sr. Departmental Representative ["Ld. DR", for short] brought to our notice, at the time of hearing that tax effect in this appeal is below Rs. 50,00,000/-. Both sides, [Representatives of Revenue and the Assessee] were in agreement, at the time of hearing before us, that the tax effect in the present appeal is below Rs. 50,00,000/-. Vide recent CBDT Circular No. 17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect of filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. Having regard to the aforesaid, the Ld. DR for Revenue did not press the appeal. The learned Counsel for the assessee also submitted that the appeal was not maintainable in view of the aforesaid CBDT Circular dated 08.08.2019 and 11.07.2018; and aforesaid clarification dated 20.08.2019 issued by CBDT. Therefore, this appeal is dismissed being not pressed and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of this appeal if it is found that appeal

of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

(D) In the result, this appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court after conclusion of hearing on the date of hearing. Now, this written order is pronounced in Open Court on 28/11/19.

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Sd/-

**(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

Dated: 28/11/19
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	