

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

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

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री ओ. पी.कांत, लेखा सदस्य के समक्ष

**BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER &  
SH.O.P.KANT, ACCOUNTANT MEMBER**

आयकर अपील सं. / ITA No.110/Del/2016

निर्धारण वर्ष / Assessment Year: 2011-12

The ACIT,  
Central Circle-28, Room No.317,  
ARA Centre, Jhandewalan Extn.,  
New Delhi-110055.

.....अपीलार्थी / Appellant

vs

Sidh Automobiles Ltd.,  
1<sup>st</sup> Floor, 14, Nazafgarh Road,  
New Delhi-122002.  
PAN-AAACS1312A

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Smt. Deepali Chandra, CIT DR

प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख / Date of Hearing: 26.11.2019	घोषणा की तारीख / Date of Pronouncement: 26.11.2019
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

The appeal filed by Revenue is against order of CIT(A)-29, New Delhi dated 16.10.2015 relating to assessment year 2011-12 passed under section 271D of the Income-tax Act, 1961 (in short “Act”).

2. Despite service of notice, none appeared on behalf of the assessee.
3. However, Ld. DR for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.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 appeal filed by the Revenue in case of low tax effect is not maintainable.
5. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is 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CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.
7. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 26<sup>th</sup> day of November, 2019.

**Sd/-**

**Sd/-**

**(O.P.KANT)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

दिल्ली / दिनांक Dated : 26<sup>th</sup> November, 2019.

*\* Amit Kumar \**

**(SUSHMA CHOWLA)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

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