

आयकर अपीलिय अधिकरण दिल्ली न्यायपीठ "शुक्रवार-एफ" दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'FRIDAY-F': NEW DELHI)**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर.के. पांडा, लेखा सदस्य के समक्ष  
**BEFORE MS. SUSHMA CHOWLA, JM & SHRI R.K. PANDA, AM**

आयकर अपील सं / ITA No:- 6613/Del/2017

निर्धारण वर्ष / Assessment Year: 2011-12

ACIT,  
Circle-78(1),  
New Delhi

.....अपीलार्थी / Appellant

Vs

M/s V.E. Commercial Vehicles Ltd.,  
3<sup>rd</sup> Floor, Select City Walk, A-3, District  
Centre, New Delhi  
PAN-AABCE9378F

..... प्रत्यर्थी / Respondent

**and 30 others-as per Annexure-1**

अपीलार्थी की ओर से / Appellant by :Sh. Sanjog Kapoor, Sr. DR

प्रत्यर्थी की ओर से / Respondent by :Sh. Karan Jain, C.A.

**and 30 others-as per Annexure-1**

सुनवाई की तारीख / Date of Hearing : 29.11.2019	घोषणा की तारीख / Date of Pronouncement: 29.11.2019
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

The captioned appeal in ITA No. 6613/Del/2017 and 30 appeals [as per Annexure-1] preferred by the Revenue, have been listed by the Registry before the Bench on the ground that they do not survive for consideration in view of the CBDT Circular No. 17/2019 dated 8<sup>th</sup> August, 2019.

2. The Ld. DR for the Revenue pointed out that the present appeals are to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.
3. 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.
4. 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.
5. 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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.
6. In the result, the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 29<sup>th</sup> day of November, 2019.

*Sd/-*

**(R.K. PANDA)**

लेखा सदस्य/ACCOUNTANT MEMBER

*Sd/-*

**(SUSHMA CHOWLA)**

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 29<sup>th</sup> November, 2019

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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. मुख्य आयकर आयुक्त/ The Pr. CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली  
AR, ITAT, Delhi