

आयकर अपीलीय अधिकरण दिल्ली न्यायपीठ "सी" दिल्ली में
IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री एन. के. बिलैया, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM & SHRI N.K. BILLAIYA, AM

आयकर अपील सं / ITA Nos:- 355 & 356/Del/2011

निर्धारण वर्ष / AYs : 2003-04 & 2004-05

The DCIT,

CC-12, New Delhi

.....अपीलार्थी / Appellant

Vs

Sh. Gautam Kumar,

B-101/102, Cosmopolitan Society,

Plot No. 33, Sec-10, Dwarka

PAN-AIJPk0403M

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Ms. Sushma Singh, CIT DR

प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख / Date of Hearing : 12.12.2019	घोषणा की तारीख / Date of Pronouncement: 12.12.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The present appeals filed by Revenue are against separate orders of CIT(A)-I, New Delhi, both dated 27.10.2010 relating to Assessment Years 2003-04 and 2004-05 against the order passed under section 153A/144 of the Income-tax Act, 1961 (in short 'the Act').

2. Both the appeals of Revenue were heard together and are being disposed off by this consolidated order for the sake of convenience.

The Ld. DR for the Revenue pointed out that the present appeals are to be withdrawn as the tax effect involved in the cases are below Rs.50 Lacs.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 appeals filed by the Revenue in case of low tax effect are not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeals, 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dated 08.08.2019 and letter dated 20.08.2019 (supra), both the captioned appeals of the Revenue are dismissed as withdrawn/not pressed.

6. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 12th day of December, 2019.

Sd/-

(N.K. BILLAIYA)

लेखा सदस्य/ACCOUNTANT MEMBER

दिल्ली / दिनांक Dated : 12th December, 2019

SH

Sd/-

(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. मुख्य 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 /
ITAT, Delhi