

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

I.T.A. No. 3229/DEL/2019		
A.Y. : 2011-12		
DCIT, Ward-16(2), NEW DELHI	VS.	M/S MANGLAM PACK PVT. LTD., 29/8, VIKRAM VIHAR, LAJPAT NAGAR-IV, NEW DELHI - 110 024 (PAN: AAACM6553F)
(ASSESSEE)		(RESPONDENT)

Revenue by : Ms. Parul Singh, Sr. DR.
Assessee by : None

ORDER

The Revenue has filed this Appeal against the impugned Order dated 14.2.2019 of the Ld. CIT(A)-15, New Delhi relevant to assessment year 2011-12.

2. The grounds raised in the appeal read as under:-

1. The Ld. CIT(A) has erred in deleting the addition of Rs. 30,00,000/- made u/s. 68 of the Act on account of accommodation entries taken by the assessee and commission of Rs. 54,000/- paid on it, even though the assessee has failed to establish by cogent and reliable evidence of the identity of the investors, the creditworthiness of the investors and genuineness of the transactions whereas jurisdictional High Court has decided the case of NDR Promoters Pvt. Ltd. on the same issue in favour of Revenue.
2. The Ld. CIT(A) has ignored the judgment passed in favour of Revenue by Supreme Court of India in CA No. 002463-002463/2019 dated 5.3.2019 in the

case of M/s NRA Iron & Steels Pvt. Ltd. wherein the order passed by the AO in the same issued is restored.

3. That the appellant craves leave to add, amend, alter or forgo any ground(s) of appeal either before or at the time of the appeal.

3. In this case, Notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor its authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, I am of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, I am deciding the present appeal *ex parte* qua assessee, after hearing the Ld. DR and perusing the records.

4. Perusal of the aforesaid appeal filed by the Revenue apparently show that the same is having low tax effect as per CBDT Circular No.17/2019 dated 8th August, 2019 vide which the Revenue has been directed not to prefer any appeal in case the tax effect is less than Rs.50,00,000/- and this factual position has been fairly conceded by the Ld. D.R.

5. I have heard the Ld. DR and perused the material on records. Perusal of CBDT Circular (supra) shows that monetary limit for filing the appeal by the Department before the Tribunal, Hon'ble High Court and Hon'ble Supreme Court has been revised. In view of the CBDT Circular No.17/2019 dated 8th August, 2019 having retrospective effect as coordinate Bench of the Tribunal in case of ***Dinesh Madhavlal Patel [TS-469-ITAT-2019(Ahd)] 2019-TIOL-1556-ITAT-AHM dated 14th August, 2019*** has already decided the issue as to the applicability of the captioned circular to

the pending appeals in affirmative and what has been discussed above, I am of the considered view that the aforesaid appeal is not maintainable because of low tax effect i.e. less than Rs.50,00,000/- hence, the aforesaid appeal filed by the Revenue is hereby dismissed having been become infructuous. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Department shall be at liberty to seek recall of this order under relevant provisions of law.

6. In the result, the Revenue's Appeal stands dismissed

Order pronounced on 11/02/2020.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date 11/02/2020

SRBHATNAGAR
Copy forwarded to: -

1. Assessee -
2. Respondent -
3. CIT
4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches

