

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'F' NEW DELHI**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 2616/DEL/2016 ( A.Y 2005-06)**

ACIT Central Circle-14, Room NO. 354, E-2, ARA Centre, Jhandewalan Extension New Delhi <b>(APPELLANT)</b>	Vs	Saraswati Devi Goyal H. No. 436/16 Civil Lines, Gurgaon AEIPG121L <b>(RESPONDENT)</b>
--	----	---

**ITA No. 1973/DEL/2016 ( A.Y 2007-08)**

ACIT Central Circle-14, Room NO. 354, E-2, ARA Centre, Jhandewalan Extension New Delhi <b>(APPELLANT)</b>	Vs	Nageshwar Realtors Pvt. Ltd. Flat No. 4, R. R. Apartment 3-4, Mangalpuri, Mehrauli New Delhi AACCN1331N <b>(RESPONDENT)</b>
--	----	---

**ITA No. 3452/DEL/2016 ( A.Y 2007-08)**

ACIT Central Circle 14 New Delhi <b>(APPELLANT)</b>	Vs	Gobind Kumar Goyal, Flat No.4, R. R. Apartment 3-4, Mangalpuri, Mehrauli, New Delhi ALIPK0103F <b>(RESPONDENT)</b>
--	----	---

**ITA No. 2617/DEL/2016 ( A.Y 2008-09)  
CO No. 209/Del/2016 (A.Y 2008-09)**

ACIT Central Circle 14, room No. 354, E-2, ARA Centre, Jhandewalan Extension New Delhi <b>(APPELLANT)</b>	Vs	Shivnandan Buildcon Pvt. Ltd. Flat No.4, R. R. Apartment 3-4, Mangalpuri, Mehrauli, New Delhi AAKCS1698B <b>(RESPONDENT)</b>
--	----	---

**ITA No. 2938/DEL/2019 ( A.Y 2007-08)**

DCIT Central Circle-14 New Delhi  <b>(APPELLANT)</b>	Vs	Nageshwar Realtors (P) Ltd. Flat No. 4, R. R. Apartment, 3-4, Mangalpuri, Mehrauli, New Delhi AACCN1331N <b>(RESPONDENT)</b>
--	----	--

<b>Appellant by</b>	<b>Smt. Sushma Singh, CIT DR</b>
<b>Respondent by</b>	<b>Sh. Gautam Jain, Adv</b>

<b>Date of Hearing</b>	<b>30.01.2020</b>
<b>Date of Pronouncement</b>	<b>18.02.2020</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM**

These appeals and cross objection are filed by the Revenue and the respective assessee against orders dated 19.02.2016 for A.Y. 2005-06, 18.01.2016 for A.Y. 2007-08, 14.03.2016 for A.Y. 2007-08, 17/02/2016 for A.Y. 2008-09 and 23.01.2019 for A.Y. 2007-08 passed by the Commissioner of Income Tax (Appeals)- XXVI, New Delhi.

2. At the outset, it was brought to our notice that the tax effect involved in these appeals being less than Rs. 50 lacs, squarely falls within the ambit of Circular No. 17/2019 dated 08.08.2019 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue and subsequent clarification issued by CBDT on 20<sup>th</sup> August, 2019.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 17/2019 dated 08.08.2019 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 17/2019 dated 08.08.2019 and

the materials available on record, Ld. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We find that the subsequent clarification dated 20.08.2019 makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. The Circular is binding on the tax authorities. Hence, we hold that the appeals of the revenue deserve to be dismissed on account of low tax effect vide Circular No. 17/2019 dated 08.08.2019 and subsequent clarification on 20.08.2019. Accordingly, on account of low tax effect case, we dismiss these appeals of revenue in limine, without going into the merits of the case. As regards to the cross objection filed by the respective assessee, the same becomes infructuous, hence dismissed.

4. In the result, appeals of the Revenue and cross objection of the assessee are dismissed.

**Order pronounced in the Open Court on 18th February, 2020.**

**Sd/-  
(R. K. PANDA)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Dated: 18/02/2020  
R. Naheed

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	01.2020
Date on which the typed draft is placed before the dictating Member	01.2020
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	18.02.2020
Date on which the final order is uploaded on the website of ITAT	18.02.2020
Date on which the file goes to the Bench Clerk	18.02.2020
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	