

**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. 2275/DEL/2016 (A.Y 2003-04)
ITA No. 2276/DEL/2016 (A.Y 2004-05)**

Worldwide Realtors (P) Ltd. Flat No. 4, R. R. Apartment, 3-4, Mangalpuri, Mehrauli, New Delhi AAACWQ1175B (APPELLANT)	Vs	DCIT Central Circle-15 (Old) Central Circle-14 (New) New Delhi (RESPONDENT)
---	----	--

**CO No. 204/Del/2016 (A.Y 2008-09) in
(ITA No. 2609/Del/2016)**

Pegasus Softech Pvt. Ltd. Flat No. 4, R. R. Apartment, 3-4, Mangalpuri, Mehrauli New Delhi AADCP2077N (APPELLANT)	Vs	ACIT Central Circle 14, New Delhi (RESPONDENT)
---	----	--

Appellant by	Smt. Sushma Singh, CIT DR
Respondent by	Sh. Gautam Jain, Adv

Date of Hearing	30.01.2020
Date of Pronouncement	18.02.2020

ORDER

PER SUCHITRA KAMBLE, JM

These appeals and cross objection are filed by the respective assessee against orders 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 Revenue's appeals being ITA No. 2599/D/2016 and ITA No. 2600/D/2016 as well as 2609/D/2016 for respective Assessment Years were dismissed vide

orders dated 04.10.2019 and 18.09.2019 by the Tribunal on the ground of low tax effect in respect of appeals being less than Rs. 50 lacs, which 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 20th August, 2019.

3. The Ld. AR submitted that these cross objections and appeals are against the appeals filed by the Revenue therefore, does not survive as the main appeals filed by the Revenue are dismissed for low tax effect. Therefore, the cross objection and the appeals filed by the respective assessee becomes infructuous, hence dismissed.

4. In the result, appeals 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	