

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No:- 2878/Del/2017, A.Y. 2000-01

ITA No:- 2879/Del/2017, A.Y. 2001-02

ITO Ward-3(4), Aayakar Bhawan, Court Road Saharanpur	Vs.	Shivji Palace Hotel & Club P. Ltd. Dehradun Road, Saharanpur PAN : AACCS6882R
PAN No: AACCS6882R		
APPELLANT		RESPONDENT

Revenue By : Sh. Saras Kumar, Sr.DR
Assessee By : Sh. Anil Jain, Adv.

Per Anadee Nath Misshra, AM

(A) Both appeals by Revenue are filed against the order of Learned Commissioner of Income Tax (Appeals)-, Muzaffarnagar ["Ld. CIT(A)", for short], dated 27.02.2017 for Assessment Year 2000-01 & 2001-02 respectively. Grounds taken in this appeal of Revenue are as under:

"1. On the facts and in the circumstances of the case, the CIT(A) has erred in law and on the facts in quashing the assessment order as invalid ignoring the fact that vide letter dated 25.02.2014, the A.O. issued copy or

reasons recorded for issuing notice u/s 148 of I.T.Act and the assessee never challenged before the AO during assessment proceedings that it had not received the copy of reasons recorded.

2. *That order of A.O. be restored and that of CIT(A) be quashed."*

(B) At the outset, Ld. Counsel for the assessee brought to our notice at the time of hearing that tax effect in each of these appeals is below Rs. 50,00,000/-. Vide recent CBDT Circular No. 17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, the learned Counsel for the assessee contended that these appeals are not maintainable. Having regard to the aforesaid, the Senior Departmental Representative ("Sr. DR", for short) for Revenue did not press these appeals. Therefore, both appeals are dismissed being not pressed and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of this appeal if it is found that appeal

of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

(D) In the result, both appeals by Revenue are dismissed. Our decision was orally pronounced in the Open Court after conclusion of hearing on the date of hearing. Now, this written order is pronounced in Open Court on 24/02/20.

**Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

Dated: 24/02/2020
BR

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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