

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,
NEW DELHI

BEFORE SH. H. S. SIDHU, JUDICIAL MEMBER
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No.6646/DEL/2016
[A.Y 2012-13]

Addl. CIT
Special Range-1
Room No.159A,
1st Floor, C. R. Building
New Delhi

Vs. AB Pal Electricals Pvt. Ltd.
1826, Bhagirath Place
Delhi -110006

[Appellant]

PAN No. AABCA1608G
[Respondent]

Appellant by : Sh. Sanjay Goel, CIT DR
Respondent by : Sh. Raj Kumar Gupta, CA

Cross Objection No.30/Del/2017
(In ITA No. 6646/DEL/2016)
[A.Y 2012-13]

AB Pal Electricals
1826, Bhagirath Place
Delhi-110006

Vs. Addl. CIT
Special Range-1
Room No.159A,
1st Floor, C. R. Building
New Delhi

PAN No. AABCA1608G
[Appellant]

[Respondent]

Appellant by : Sh. Raj Kumar Gupta, CA
Respondent by : Sh. Sanjay Goel, CIT DR

Date of Hearing : 27.02.2020
Date of Pronouncement : 27.02.2020

ORDER**PER N. K. BILLAIYA, AM:**

This appeal by the revenue is preferred the order of the CIT(A)-I, New Delhi dated 10.10.2016 pertaining to A.Y.2012-13.

2. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs.50 lacs and hence this appeal has to be dismissed in the light of the CBDT Circular No.17.2019 dated 08.08.2019.

3. Needless to mention the revenue may approach the Tribunal should it feel that the said circular does not apply to this appeal.

Cross Objection No. 30/Del/2017(A.Y.2012-13)

4. Cross objection dismissed as withdrawn.

5. In the result, the appeal filed by the revenue and cross objection filed by the assessee is dismissed.

Order pronounced in the open court on 27.02.2020.

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

**Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 27.02.2020

Neha

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar
ITAT, New Delhi

Date of dictation	27.02.2020
Date on which the typed draft is placed before the dictating Member	27.02.2020
Date on which the typed draft is placed before the Other member	27.02.2020
Date on which the approved draft comes to the Sr.PS/PS	27.02.2020
Date on which the fair order is placed before the Dictating Member for Pronouncement	27.02.2020
Date on which the fair order comes back to the Sr. PS/ PS	27.02.2020
Date on which the final order is uploaded on the website of ITAT	27.02.2020
Date on which the file goes to the Bench Clerk	27.02.2020
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	