

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A', NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA NO. 2546/DEL/2017
A.Y. : 2013-14

ITO, WARD-1, ROOM NO. 2, SECTOR-14, AAYAKAR BHAWAN, HISAR	Vs.	BABLI DEVI PROP. M/S SINGLA BEEJ BHANDAR, JIND ROAD, NARNAUD DISTT. HISAR (PAN: ALGPD5320F)
(Appellant)		(Respondent)

CROSS OBJECTION NO. 138/DEL/2017
(IN ITA NO. 2546/DEL/2017)
A.Y. 2013-14

BABLI DEVI PROP. M/S SINGLA BEEJ BHANDAR, JIND ROAD, NARNAUD DISTT. HISAR (PAN: ALGPD5320F)	Vs.	ITO, WARD-1, ROOM NO. 2, SECTOR-14, AAYAKAR BHAWAN, HISAR
(Appellant)		(Respondent)

Department by	MS. RAKHI VIMAL, SR. DR.
Assessee by	SH. V. RAJ KUMAR, ADVOCATE

ORDER

PER H.S. SIDHU, JM:

This appeal filed by the Revenue and Cross Objection is filed by the Assessee are directed against the impugned order dated 10.2.2017 passed by the Ld. CIT(A), Hisar in relation to assessment year 2013-14.

2. At the time of hearing, Ld. Counsel for the Assessee has filed a chart of computation of tax differential on Department's grounds of

appeal - computation of disputed tax and stated that the total tax payable in this Departmental Appeal is Rs. 39,86,058/- which shows that the tax effect involved in this appeal is less than the prescribed limit of Rs.50 lakhs, hence, he requested that this appeal of the Revenue may be dismissed in view of latest CBDT Circular No. 17/2019 Dated 08.08.2019 wherein the monetary limit for filing the appeal before the Appellate Tribunal by the Department have been enhanced to Rs.50 lakhs.

3. It is noted that vide Circular No.3/2018 Dated 11thJuly, 2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that the Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department. Recently, the CBDT vide Circular No.17/2019 Dated 08.08.2019 amended its earlier Circular No.3/2018 (Supra) whereby it has been directed that monetary limit for filing the Departmental appeal in Income Tax Cases may be enhanced further through this amendment in para-3 of the Circular mentioned above and accordingly, the monetary limit for filing the appeal before the Appellate Tribunal have been enhanced to Rs.50 lakhs. Since Circular No.17/2019 Dated 08.08.2019 have been issued to amend its earlier Circular No.3/2018 dated 11.7.2018 (Supra), therefore, all the conditions of earlier Circular No.3/2018 shall apply accordingly. This view is supported by the ITAT, Ahmedabad 'A' Bench decision dated 14th August, 2019 passed in the case of Income Tax Officer, Ward 3(2),

Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99).

4. Ld. Sr. DR did not controvert the aforesaid proposition.

5. Keeping in view of the facts and circumstances as explained above and in view of the aforesaid CBDT Circulars as well as decision dated 14th August, 2019 of the ITAT, Ahmedabad 'A' Bench passed in the case of Income Tax Officer, Ward 3(2), Ahmedabad vs. Dinesh Madhvlal Patel and 627 others passed in ITA No. 1398/Ahd/2004 (AY 1998-99), the appeal of the Department is dismissed.

5.1 Since the Revenue's appeal is dismissed on account of low tax effect, hence, the Cross Objection filed by the Assessee has become infructuous and therefore, the same is dismissed as such.

6. In the result, the Revenue's appeal as well as Assessee's cross objection filed by the assessee are dismissed.

The decision is pronounced on 02.03.2020.

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 02.03.2020

"SRB"

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi

