

आयकर अपीलिय अधिकरण, दिल्ली न्यायपीठ "जी", दिल्ली में
IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI

सुश्री सुषमा चावला, उपाध्यक्ष एवं श्री प्रशान्त महर्षि, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, VP & SH. P. MAHARISHI, AM

आयकर अपील सं / ITA No-328/Del/2020
निर्धारण वर्ष / Assessment Year 2010-11

ITO,
Ward-2(2), Ghaziabad

.....अपीलार्थी / Appellant

Vs

Smt. Reema Kapoor,
Flat No. 917, Sector-5,
Vasundhara, Ghaziabad
PAN-AMOPK0986H

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Sh. Saras Kumar, Sr. DR
प्रत्यर्थी की ओर से / Respondent by : None

सुनवाई की तारीख / Date of Hearing : 12.3.2020	घोषणा की तारीख / Date of Pronouncement: 12.03.2020
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आदेश / ORDER

PER SUSHMA CHOWLA, VP

The present appeal filed by Revenue is against order of CIT(A)-I, Noida, dated 23.04.2018 passed under section 147/144 of the Income-tax Act, 1961 (in short 'the Act') relating to Assessment Year 2010-11.

2. The Ld. DR for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3. The CBDT vide Circular No.17/2019 dated 08.08.2019 has revised the monetary limit for filing the appeals before the Tribunal to Rs.50 Lacs. Further, CBDT vide letter dated 20.08.2019 has also clarified that Circular No.17/2019 would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para 10 of the Circular dated 11.07.2018.

5. In conclusion, by applying the CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 12th day of March, 2020.

Sd/-

(PRASHANT MAHARISHI)

लेखा सदस्य/ACCOUNTANT MEMBER

दिल्ली / दिनांक Dated : 12th March, 2020

SH

Sd/-

(SUSHMA CHOWLA)

उपाध्यक्ष/VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. मुख्य आयुक्त/ The Pr. CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार,
आयकर अपीलीय अधिकरण ,दिल्ली /
ITAT, Delhi