

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI FRIDAY BENCH 'A' : NEW DELHI
(Through Video Conferencing)

BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No.4197/Del/2019
Assessment Year : 2011-12

Assistant Commissioner of
Income Tax,
Circle-8(1),
New Delhi.

(Appellant)

Vs. M/s Eberspaecher Suetrak Bus
Climate Control Systems India
Pvt.Ltd.,
Unit No.112, 1st Floor,
North Delhi, Mall-I, Plot No.2,3,4,
Netaji Subhash Palace, Pitampura,
New Delhi – 110 034.
PAN : AACCE3922E.
(Respondent)

Appellant by : Shri Jagdish Singh, Senior DR.
Respondent by : None.

Date of hearing : 19.06.2020
Date of pronouncement : 19.06.2020

ORDER

PER G.S. PANNU, VP :

This appeal by the Revenue for the assessment year 2011-12 is directed against the order of learned CIT(A)-34, New Delhi dated 13th February, 2019.

2. It is observed that the tax effect in this appeal by the Revenue is below ₹50 lakhs. The CBDT in its Circular No.17/2019 dated 8th August, 2019 has revised the monetary limit for filing of the departmental appeals to the ITAT at ₹50 lakhs.

3. Learned Senior DR agreed that the tax effect in this appeal of the Revenue is below ₹50 lakhs.

4. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.17/2019 of the CBDT dated 8th August, 2019, as not maintainable.

5. In the result, the appeal of the Revenue is dismissed.

Above decision was announced in the presence of learned DR on conclusion of Virtual Hearing on 19th June, 2020.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(G.S. PANNU)
VICE PRESIDENT

VK.

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1. Appellant : **Assistant Commissioner of Income Tax,
Circle-8(1), New Delhi.**
2. Respondent : **M/s Eberspaecher Suetrak Bus Climate Control
Systems India Pvt.Ltd., Unit No.112, 1st Floor,
North Delhi, Mall-I, Plot No.2,3,4,
Netaji Subhash Palace, Pitampura,
New Delhi – 110 034.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar