

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.3246/Del/2004  
Assessment Year : 2000-01**

**Assistant Commissioner of  
Income Tax,  
Gurgaon.**

(Appellant)

**Vs. Shri Mangal Singh,  
S/o Late Shri Ram Mehar,  
GM-61, DLF City,  
Phase-II,  
Gurgaon.**

(Respondent)

Appellant by : Shri M. Baranwal, Senior DR.  
Respondent by : Shri Somil Aggarwal, Advocate.

Date of hearing : 25.09.2020  
Date of pronouncement : 25.09.2020

**ORDER**

**PER G.S. PANNU, VP :**

This appeal by the Revenue for the assessment year 2000-01 is directed against the order of learned CIT(A) dated 11<sup>th</sup> May, 2004.

2. This appeal of the Revenue was initially disposed of by the Tribunal vide order dated 31<sup>st</sup> July, 2008, wherein, the appeal of the Revenue was dismissed. Thereafter, the Department went in appeal before Hon'ble High Court of Punjab & Haryana. Vide Judgement dated 1<sup>st</sup> September, 2015, the Hon'ble High Court has remanded the matter to the Tribunal for adjudication on merits. It is in this background that the appeal of the Revenue is being readjudicated.

3. Vide letter dated 4<sup>th</sup> October, 2019, the assessee has submitted that the tax effect in this appeal by the Revenue is below ₹50 lakhs.

The CBDT in its Circular No.17/2019 dated 8<sup>th</sup> August, 2019 has revised the monetary limit for filing of the departmental appeals to the ITAT at ₹50 lakhs. The learned counsel for the assessee, therefore, requested that the Revenue's appeal may be dismissed.

4. Learned Senior DR agreed that the tax effect in this appeal of the Revenue is below ₹50 lakhs; and, accordingly, it is not maintainable in view of the CBDT Circular dated 8<sup>th</sup> August, 2019 (supra).

5. 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 8<sup>th</sup> August, 2019, as not maintainable.

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

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 25<sup>th</sup> September, 2020.

Sd/-

**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Sd/-

**(G.S. PANNU)**  
**VICE PRESIDENT**

VK.

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1. Appellant : **Assistant Commissioner of Income Tax, Gurgaon.**
2. Respondent : **Shri Mangal Singh, S/o Late Shri Ram Mehar,  
GM-61, DLF City, Phase-II, Gurgaon.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar