

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

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

ITA No.7852/Del/2017  
Assessment Year : 2004-05

Deputy Commissioner of  
Income Tax,  
Circle-3(2),  
New Delhi.

(Appellant)

Vs. M/s Avantha Realty Limited,  
(erstwhile M/s Karam Chand  
Thapar & Bros.Ltd.),  
Thapar House, 5<sup>th</sup> Floor,  
25, Barabourne Road,  
Kolkata – 700 001,  
West Bengal.  
PAN : AABCK1282E.  
(Respondent)

Appellant by : Ms. Rakhi Vimal, Senior DR.  
Respondent by : Shri Upvan Gupta, CA.

Date of hearing : 28.10.2020  
Date of pronouncement : 28.10.2020

ORDER

PER G.S. PANNU, VICE PRESIDENT :

This appeal by the Revenue for the assessment year 2004-05 is directed against the order of learned CIT(A)-11, New Delhi dated 27<sup>th</sup> October, 2017.

2. At the time of hearing, the learned counsel for 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. He has, therefore, requested that the Revenue's appeal may be dismissed.

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

5. 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 28<sup>th</sup> October, 2020.

Sd/-  
(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER

Sd/-  
(G.S. PANNU)  
VICE PRESIDENT

VK.

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1. Appellant : Deputy Commissioner of Income Tax,  
Circle-3(2),New Delhi.
2. Respondent : M/s Avantha Realty Limited,  
(erstwhile M/s Karam Chand Thapar & Bros.Ltd.),  
Thapar House, 5<sup>th</sup> Floor, 25, Barabourne Road,  
Kolkata – 700 001, West Bengal.
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar