

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A' NEW DELHI**

(Through Video Conferencing)

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER**

**ITA No. 5228/Del/2017
Assessment year 2016-17**

ACIT, Central Circle-30, New Delhi.	vs	Surya Global Steel Tubes Ltd., 2 nd Floor, Padma Tower-I, 5, Rajendra Place, New Delhi-110008 (PAN: AAMCS1258B)
(Appellant)		(Respondent)

**Assessee by: Shri Divyansh Jain, Advocate
Department by: Shri M. Barnwal, Sr. DR**

**Date of hearing : 16.11.2020
Date of pronouncement : 16.11.2020**

ORDER

PER G.S. PANNU, VICE PRESIDENT

This appeal by the Revenue is directed against the order of learned CIT(A)-30, New Delhi dated 17.5.2017 and pertains to assessment year 2016-17. This appeal has been listed by the Registry in terms of an application dated 06.10.2020 (received on 08.10.2020) on behalf of the assessee seeking an early

disposal of the appeal for the reason that the appeal is not maintainable in view of the CBDT Circular No. 17/2019 dated 08.08.2019.

2. At the time of hearing before us, it was submitted by the learned counsel for the assessee that the tax effect in this appeal by the Revenue is below Rs. 50 lakhs, and accordingly in terms of the CBDT Circular dated 8th August, 2019 (supra), the instant departmental appeal is not maintainable. The Learned Senior DR has not contested the aforesaid position.

3. Before we proceed further, we may refer to the report of the Registry that the appeal file in original is not traceable in spite of best efforts, and therefore the appeal may be disposed of after obtaining a duplicate set of appeal papers from the respondent -assessee. Both sides have no objection.

4. In view of above, the appeal of the Revenue is dismissed as non-maintainable considering the Circular of CBDT (supra).

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

Above decision was announced on conclusion of Virtual Hearing on 16th November, 2020.

Sd/-

**(AMIT SHUKLA)
JUDICIAL MEMBER**

Sd/-

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

‘GS’

Copy forwarded to: -

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

By Order

Assistant Registrar