

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN CIRCUIT BENCH: DEHRADUN**

**BEFORE,
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No.4862/Del/2016
(ASSESSMENT YEAR: 2010-11)**

Dy. CIT, Central Circle-II, Dehradun.	Vs.	M/s Ganga Realtors (Pvt.) Ltd. C-7, Race Course, Dehradun. PAN -AACCG 5518L
(Appellant)		(Respondent)

Appellant By	Sh. N.C. Uppadhay, Sr. DR
Respondent by	None
Date of Hearing	05.03.2021
Date of Pronouncement	05.03.2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the Revenue against order dated 31.03.2016 passed by the Learned Commissioner of Income Tax (Appeals)-2, Agra (Camp at Dehradun) {CIT(A)} for Assessment Year 2010-11.

2.0 When the case was called out for hearing, an application for adjournment was placed before us seeking adjournment of the hearing to some later date. However, after going through the case file, we are of the opinion that given the facts of the case, the Bench can proceed ex-parte qua the assessee with the hearing of this case. Accordingly, we reject the application for adjournment.

3.0 The Ld. Sr. Departmental Representative (DR) fairly submitted that the monetary value involved in this appeal was much less than the monetary limit prescribed for preferring appeals before the Income Tax Appellate Tribunal. The Ld. Sr. DR fairly accepted that this appeal was not maintainable in view of 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.

4.0 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.

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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6.0 In the final result, the appeal of the Revenue stands dismissed.

Order pronounced in the open Court on 05/03/2021.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 05/03/2021

PK/PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI
(Dehradun Circuit Bench, Dehradun)