

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

**BEFORE,  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
AND  
SHRI A.N.MISSHRA, ACCOUNTANT MEMBER**

**ITA No.5155/Del/2017  
(ASSESSMENT YEAR 2012-13)**

Asst.CIT, Circle-25(2), New Delhi.	Vs.	M/s TMZ Reality Pvt. Ltd., 16-A, Ground Floor, Opp. Malai Mandir, Vasant Vihar, New Delhi-110 070  PAN -AAACU 5149H
<b>(Appellant)</b>		<b>(Respondent)</b>

**C.O No.224/Del/2017  
(ASSESSMENT YEAR 2012-13)**

M/s TMZ Reality Pvt. Ltd., 16-A, Ground Floor, Opp. Malai Mandir, Vasant Vihar, New Delhi-110 070  PAN -AAACU 5149H	Vs.	Asst.CIT, Circle-25(2), New Delhi.
<b>(Cross Objector)</b>		<b>(Respondent)</b>

Appellant By	<b>Sh. Prakash Deuby, Sr. DR</b>
Respondent by	<b>Sh. Rakesh Khewani, CA</b>
Date of Hearing	<b>12.04.2021</b>
Date of Pronouncement	<b>12.04.2021</b>

**ORDER****PER SUDHANSHU SRIVASTAVA, JM:**

This appeal is preferred by the Department against order dated 30.03.2017 passed by the Learned Commissioner of Income Tax (Appeals)-10, New Delhi {CIT(A)} for Assessment Year 2012-13, whereas the Cross Objections are filed by the assessee.

2.0 At the outset, the Ld. Departmental Representative (DR) submitted that the Department's appeal was not maintainable in view of the CBDT 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CBDT Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.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 result, the appeal of the Revenue stands dismissed.

7.0 As far as the Cross Objections of the assessee is concerned, the Ld. Authorized Representative (AR) submitted that the Cross Objections was only supporting the CIT(A)'s order and in view of the dismissal of the Department's appeal, the assessee was not pressing the Cross Objections.

8.0 In the result, the Cross Objections of the assessee is dismissed as not press.

9.0 In the final result, the appeal of the Department as well as the Cross Objection of the assessee are dismissed.

Above decision was announced on conclusion of Virtual Hearing on 12<sup>th</sup> April, 2021.

Sd/-  
**(A.N.MISSHRA)**  
**ACCOUNTANT MEMBER**

Dated: 12/04/2021

*PK/PS*

Copy forwarded to:

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

Sd/-  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI