

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "G" BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
& DR.B.R.R.KUMAR, ACCOUNTANT MEMBER**

**ITA No.7882/Del/2017
Assessment Year : 2012-13**

ACIT, Central Circle-27, New Delhi	vs	Utech Developers Ltd., 305, 3 rd Floor, Bhanot Corner, Pampost Enclave, G.K.-1, New Delhi. PAN-AAACU8713H
APPELLANT		RESPONDENT
Appellant by		Sh.Prakash Dubey, Sr.DR
Respondent by		Sh.Rajeev, CA
Date of Hearing		27.07.2021
Date of Pronouncement		27.07.2021

ORDER

PER KUL BHARAT, JM :

This appeal filed by the Revenue for the assessment year 2012-13 is directed against the order of Ld. CIT(A)-29, New Delhi dated 06.10.2017.

The Revenue has raised following ground of appeal:-

- 1. "The Ld.CIT(A) has erred in law and in facts by deleting the addition made by the Assessing Officer u/s 37(1) of the I.T.Act, 1961 without appreciating the fact that assessee failed to establish the genuineness of the expenses and failed to discharge its onus.*
- 2. The Ld.CIT(A) has erred in law and in facts by granting relief to the assessee placing reliance upon the order in assessee's own case for Assessment Year 2009-10 whereas department has filed appeal against the said order passed by the Ld.CIT(A) for Assessment Year 2009-10 before the Hon'ble ITAT and the matter has not attained the finality yet.*
- 3. That the grounds of appeal are without prejudice to each other."*

2. However, Ld. Sr. DR for the Revenue pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

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Circular dated 08.08.2019 and letter dated 20.08.2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.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

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 27th July, 2021.

Sd/-

(DR.B.R.R.KUMAR)
ACCOUNTANT MEMBER

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI