

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

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No.4876/Del/2017
Assessment Year : 2012-13**

ACIT, Central Circle-3, New Delhi	vs	Raj Kumar Kedia, R/o-59/17, Bahubali Apartments, New Rohtak Road, Karol Bagh, New Delhi. PAN-AAOPK7634A
APPELLANT		RESPONDENT

**ITA Nos.4477 & 4478/Del/2017
Assessment Years : 2013-14 & 2014-15**

Raj Kumar Kedia, R/o-59/17, Bahubali Apartments, New Rohtak Road, Karol Bagh, New Delhi. PAN-AAOPK7634A	vs	ACIT, Central Circle-3, New Delhi
APPELLANT		RESPONDENT
Appellant by	Smt. Sushma Singh, CIT DR	
Respondent by	Sh. Nippun Mittal, CA	
Date of Hearing	03.08.2021	
Date of Pronouncement	03.08.2021	

ORDER

PER KUL BHARAT, JM :

These appeals filed by the Revenue and the assessee for the assessment years 2012-13 to 2014-15 are directed against the order of Ld. CIT(A)-23, New Delhi, all dated 03.05.2017. For the sake of convenience, all above-mentioned three appeals filed by the Revenue and the assessee were taken up together being disposed off by way of a consolidated order. The Revenue has raised following grounds of appeal pertaining to Assessment Year 2012-13 :-

1. *"The order of Ld.CIT(A) is not correct in law and on facts.*
2. *On the facts and circumstances of the case, the Ld.CIT(A) has erred in law in allowing the appeal of the assessee in respect to the charging of interest u/s 234B of the Act ignoring the fact that section 234B was amended by Finance Act, 2015 with effect from 01.06.2015."*
2. However, Ld. Counsel for the assessee pointed out that the present appeal pertaining to Assessment Year 2012-13 deserves to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.
3. Ld. DR could not controvert the submissions of the Ld. Counsel for the assessee.
4. 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.
5. 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.
6. 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.

7. Now, we take up both appeals of the assessee pertaining to Assessment Year 2013-14 & 2014-15 wherein an application has been filed on behalf of the assessee dated NIL requesting for withdrawal of the appeals.

The contents of the application are reproduced as under:-

“The hearing of captioned appeals are fixed for 03.08.2021. I am no more interested in pursuing these appeals. Therefore, I am withdrawing the appeals.

So you are requested to allow the withdrawals of appeals.”

8. Considering the submission made in the application seeking withdrawal of the appeals, the assessee is permitted to withdraw both the appeals. Hence, both appeals filed by the assessee are dismissed as withdrawn.

9. In the result, appeals of Revenue and the assessee are dismissed.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 03rd August, 2021.

Sd/-

**(PRASHANT MAHARISHI)
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