

**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.5731/Del/2018
Assessment Year : 2010-11**

**ACIT
Central circle-II
Gurugram**

(Appellant)m

**Vs. Krishnan Kant Kohli
F-8, Okhla Industrial Area,
Phase-I, New Delhi
PAN No. AALPK4611N**

(Respondent)

(Cross Objection No.195/Del/2018)

**ITA No.5731/Del/2018
Assessment Year : 2010-11**

**Krishnan Kant Kohli
F-8, Okhla Industrial Area,
Phase-I, New Delhi
PAN No. AALPK4611N**

(Appellant)

**Vs. ACIT
Central circle-II
Gurugram**

(Respondent)

Appellant by : Sh. M. Baranwal, Sr. DR
Respondent by : None

Date of hearing : **30.07.2021**
Date of pronouncement : **30.07.2021**

ORDER**PER G.S. PANNU, VP :**

This appeal by the Revenue and Cross objection by the Assessee for the assessment year 2010-11 is directed against the order of learned CIT(A)-3, Gurgaon dated 30.06.2018.

2. The ITO (Admn.), New Delhi vide her letter dated 16.12.2019 has enclosed the letter dated 20.11.2019 received from ACIT (HQ), Gurgaon forwarding therewith the list of 34 cases for withdrawal of appeals filed u/s. 253 (1) of the Act before the Tribunal, by the Revenue, where tax effect involved is below the monetary limit of Rs. 50 lacs, as prescribed by CBDT in its Circular No.17/2019 dated 8th August 2019. Ld. DR has submitted that the present appeal for A.Y.2010-11 is mentioned at Sl. No.24 of the aforesaid list of cases. In view of the above Ld. DR has requested that the captioned Revenue's appeal may be dismissed.

3. None appeared on behalf of the assessee.

4. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.17/2019 of the CBDT dated 8th August, 2019, as not maintainable.

Cross Objection No. 195/Del/2018 (A.Y. 2010-11)

5. In view of the fact that the appeal of the Revenue has already been dismissed by the Tribunal as aforesaid being not found maintainable on

account of low tax effect, the cross-objection filed by the assessee has become infructuous, and, accordingly, is dismissed.

6. In the result, the appeal filed by the revenue and the cross-objection of the assessee is dismissed.

Above decision was announced on conclusion of Virtual Hearing on 30th July, 2021.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Neha

Copy forwarded to: -

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

By Order

Assistant Registrar,
ITAT, Delhi

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