

**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.5727/Del/2018  
Assessment Year : 2010-11**

**ACIT  
Central circle-II  
Gurgaon**

(Appellant)

**Vs. Anoop Thatai  
F-8, Okhla Industrial Area,  
Phase-1, New Delhi  
PAN No. AAAPT0914G**

(Respondent)

**(Cross Objection No.189/Del/2018)**

**ITA No.5727/Del/2018  
Assessment Year : 2010-11**

**Anoop Thatai  
F-8, Okhla Industrial Area,  
Phase-1, New Delhi  
PAN No. AAAPT0914G**

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

Appellant by : Sh. M. Baranwal, Sr. DR  
Respondent by : Sh. Tarun Kumar, Advocate

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

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

This appeal by the revenue 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 8<sup>th</sup> August 2019. Ld. DR has submitted that the present appeal for A.Y.2010-11 is mentioned at Sl. No.10 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. The Ld. AR do not controvert the aforesaid proposition.

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 8<sup>th</sup> August, 2019, as not maintainable.

**Cross Objection No. 189/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 as not pressed.

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

Above decision was announced in the presence of both the parties on conclusion of Virtual Hearing on 30<sup>th</sup> August, 2020.

Sd/-  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

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

*Nea*

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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Date on which file goes to the Head Clerk.	
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