

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C" NEW DELHI**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
&  
SHRI VIJAY PAL RAO, JUDICIAL MEMBER**

I.T.A. No.2188/DEL/2018  
Assessment Year 2011-12

ACIT, Central Circle-18, New Delhi.	v.	Hindustan Power Projects P. Ltd., 616A, 16A, 6 <sup>th</sup> Floor, Devika Tower, Nehru Place, New Delhi.
TAN/PAN: AADCP2572N (Appellant)		(Respondent)

Appellant by:	Ms. Anima Barnwal, Sr.D.R.		
Respondent by:	None		
Date of hearing:	26	08	2021
Date of pronouncement:	26	08	2021

**ORDER**

**PER VIJAY PAL RAO, J.M.**

This appeal by the Revenue is directed against the order dated 02.11.2017 by Commissioner of Income Tax (Appeals)-XXXVIII, New Delhi for the Assessment Year 2011-12. The Revenue has raised the following grounds of appeal as under:

- “1. Whether on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in deleting the addition of Rs.92,18,848/- by holding that Section 14A of the Act is not applicable where no exempt income is earned during the year.*
- 2. Whether on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in deleting the addition of Rs.92,18,848/- without taking into account the CBDT circular no. 5/2014 dated 11.02.2014.*

3. *Whether on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in deleting the addition of Rs.92,18,848/- without appreciating the fact that Section 14A of the Act does not require that it would operate only if the investment yields positive result by way of positive income.*

4. *Whether on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in deleting the disallowance of Rs. 31,50,161/- on account of bad debts made by the A.O. without appreciating the fact during the course of assessment proceedings, the assessee failed to furnish any proof to justify its claim of bad debts.*

5. *Whether on the facts and in the circumstances of the case, the Ld. CIT(A) has erred in admitting additional evidence u/r 46A without appreciating the fact that the assessee was granted reasonable opportunity by the A.O. during course of assessment to furnish the evidence which assessee did not avail without any sufficient reason.*

6. *The appellant craves leave to add, alter or amend any/all of the grounds of appeal before or during the course of the hearing of the appeal.”*

2. None has appeared on behalf of the assessee despite the notices issued through RPAD. At the outset, it is noted that the tax effect in the Revenue's Appeal is below the monetary limit prescribed in the CBDT Circular No.17/2019 dated 08.08.2019.

3. The ld. DR has fairly admitted that the tax effect in the Revenue's Appeal is less than the monetary limit provided in the CBDT Circular No. 17/2019 dated 08.08.2019 and it does not fall in any of the exception provided in the said Circular.

Accordingly, in view of low tax effect in Revenue's Appeal, the same is not maintainable and liable to be dismissed.

4. In the result, the Appeal of the Revenue is dismissed due to low tax effect.

**Order pronounced in the open Court on 26<sup>th</sup> August, 2021.**

Sd/-

**[R.K. PANDA]**

**ACCOUNTANT MEMBER**

DATED: **26<sup>th</sup> August, 2021**

*Prabhat:*

Sd/-

**[VIJAY PAL RAO]**

**JUDICIAL MEMBER**