

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.1758/DEL/2019
Assessment Year 2010-11

ITO, Ward-30(1), New Delhi.	v.	Madhu Gupta, E-108, Greater Kailash, Part-2, New Delhi.
TAN/PAN: AAHPG3917D		
(Appellant)		(Respondent)

CO No.102/DEL/2019
(Arising out of ITA No.1758/DEL/2019
Assessment Year 2010-11

Madhu Gupta, E-108, Greater Kailash, Part-2, New Delhi.	v.	ITO, Ward-30(1), New Delhi.
TAN/PAN: AAHPG3917D		
(Appellant)		(Respondent)

Appellant by:	Shri Deepesh Gupta, Adv.		
Respondent by:	Shri S.N. Pandey, Sr.D.R.		
Date of hearing:	07	03	2022
Date of pronouncement:	07	03	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the Revenue and the Cross Objection at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-X, New Delhi ['CIT(A)' in short], dated 19.12.2018 arising from order

dated 29.12.2017 passed by the Assessing Officer (AO) under Section 147 read with Section 148 of the Income Tax Act, 1961 (the Act) concerning AY 2010-11.

2. Before us, ld. counsel for the assessee submitted that since the tax effect on disputed amount as raised in the Revenue's appeal is below the monetary prescribed limit of Rs.50 lac as per CBDT Circular No.17/2019 dated 08.08.2019, the appeal of the Revenue is not maintainable.

3. Further CBDT vide clarification dated 20.08.2019 has clarified that the aforesaid circular will apply to all pending appeals also. Accordingly, the appeal of the Revenue is dismissed as non maintainable as the tax effect is below Rs.50 lakhs. Thus, the appeal filed by the Revenue is dismissed.

4. Having regard to dismissal of Revenue appeal in the light of CBDT circular, the cross objection is also dismissed as withdrawn as per the averments on behalf of the assessee.

5. The revenue shall be at liberty to move application for restoration of appeal for disposal on merits in accordance with law where it is found that the subject matter of dispute is not covered by the CBDT circular for tax cases in any manner.

6. In the result, the appeal of the Revenue and the Cross Objection of the assessee are dismissed in limine.

Order was pronounced in the open Court on 07/03/2022.

Sd/-
[KUL BHARAT]
JUDICIAL MEMBER
DATED: **07/03/2022**
Prabhat

Sd/-
[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER