

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A': NEW DELHI
BEFORE,
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
ITA No.4497/Del/2019
(ASSESSMENT YEAR 2014-15)**

Jt.CIT (OSD) Central Circle-1 Noida	Vs.	Shri Anil Mittal K-002, Pearls Gateway Sector-44, Noida PAN-AJKPA 4939R
(Appellant)		(Respondent)

Assessee by	Sh. Shailesh Gupta, Adv.
Department by	Sh. Zafarul Haque Tanweer, CIT-DR

Date of Hearing	10/01/2024
Date of Pronouncement	10/01/2024

ORDER

PER M. BALAGANESH AM:

This appeal of the Revenue arises out of the order of the Learned Commissioner of Income Tax (Appeals)-IV, Kanpur, [hereinafter referred to as 'Ld. CIT(A)'] in CIT(A)-IV/KNP/11781, 11780, 11779, 11799 & 11798/DCIT-CC/Noida/2016-17 dated 28/02/2019 against the order passed by Dy. Commissioner of Income Tax, Central Circle-7, Noida (hereinafter referred to as the

'Ld. AO') u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on 31/03/2016.

2. However, Ld. Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.50 Lacs.

3. 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.

4. 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.

5. 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CBDT Circular dated 08/08/2019 and letter dated 20/08/2019 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 10th January, 2024.

Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated:10/01/2024

Pk/sps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Draft dictated	10.01.2024
Draft placed before author	.01.2024
Approved Draft comes to the Sr.PS/PS	
Order signed and pronounced on	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	.01.2024