

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'I': NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.8066/Del/2018
[Assessment Year: 2012-13]**

ACIT, Circle-1, LTU, NBCC Plaza, Sector-5, Pushp Vihar, New Delhi-110017	Vs	M/s C & S Electric Ltd. 222, Okhala Industrial Estate, Phase-III, New Delhi-110020
		PAN-AAACC0909K
Assessee		Revenue

**Cross Objection No.51/Del/2019
(Arising out of ITA No.8066/Del/2018)
[Assessment Year: 2012-13]**

M/s C & S Electric Ltd. 222, Okhala Industrial Estate, Phase-III, New Delhi-110020	Vs	ACIT, Circle-1, LTU, NBCC Plaza, Sector-5, Pushp Vihar, New Delhi-110017
PAN-AAACC0909K		
Revenue		Assessee

Revenue by	Sri Sandip Kr. Mishra, Sr. DR
Assessee by	Shri Anil Bhalla, AR

Date of Hearing	17.10.2024
Date of Pronouncement	17.10.2024

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the Revenue is directed against the order dated 28.09.2018 of the Ld. Commissioner of Income Tax (Appeals)-44, New Delhi, relating to Assessment Year 2012-13 and the assessee has filed Cross Objection.

2. At the time of hearing, it was brought to the notice of this Bench by the ld. AR that the appeal filed by the Revenue, admittedly, has a tax

effect of Rs.58,21,082/- (as per the chart submitted by the Id. AR) and the same falls into the category of low tax effect appeals after the enhanced monetary limits of Rs.60 lacs, for which the appeal is to be filed by the Department before this Tribunal, as laid down by the CBDT vide Circular Nos.5/2024 dated 15.03.2024 and 09/2024 dated 17.09.2024. The chart submitted by the Ld. AR is reproduced as under:-

C&S Electric Ltd.
A.Y. 12-13
ITA No. 8066 of DEL/18

S.NO.	Grounds of appeal	Amount	Tax Effect			
			(A) Tax @	(B) Surcharge @	(C) Cess @	(D) = A+B+C
			30%	5%	3%	Total Tax Effect
1	On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in directing the Assessing Officer/TPO to allow relief in respect of corporate guarantee fees amounting to Rs. 19,79,749	11,18,988.00	3,35,696.40	16,784.82	10,574.44	3,63,055.66
2	On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in directing the Assessing Officer to delete the addition on account of excess deduction u/s 80IC amounting to Rs. 45,87,525	45,87,525	13,76,257.50	68,812.88	43,352.11	14,88,422.49
3	On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in directing the Assessing Officer to delete the addition on account of excess claim u/s 10AA Amounting to Rs 11,66,508	11,66,508	3,49,952.40	17,497.62	11,023.50	3,78,473.52
4	On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in directing to allow deduction u/s 10AA in respect of income of Rs. 38,80,226 from sale of scrap by SEZ unit.	38,80,226	11,64,067.80	58,203.39	36,668.14	12,58,939.33
5	On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of an amount of Rs. 60,45,385 made by the AO u/s 14A of the I.T. Act.	60,45,385	18,13,615.50	90,680.78	57,128.89	19,61,425.16
6	On the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of an amounting of Rs. 11,42,752 made by the AO on account of foreign travelling	11,42,752	3,42,825.60	17,141.28	10,799.01	3,70,765.89
	Total	1,79,41,384.00	53,82,415.20	2,69,120.76	1,69,546.08	58,21,082.04

Behar
16/10/24

3. Consequent to same, on instructions of assessee, the Ld. AR appearing for the assessee has endorsed, on the Appeal Memo that the 'assessee's Cross Objection is withdrawn.

4. In the light of the aforesaid, the appeal of the Revenue is dismissed being a low tax effect appeal with a rider that in case the issue falls in the category of exceptions to the low tax effect appeals or if there is any valid reason, both the sides shall be entitled for restoration of the appeal.

5. In the result, the appeal of the Revenue as well as the Cross Objection of the assessee are dismissed.

Order pronounced in the open court on 17th October, 2024.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Dated 17.10.2024.

Shekhar

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi,