

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'G': NEW DELHI)  
(Through Video Conferencing)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 3588/Del/2017  
(Assessment Year: 2009-10)**

ACIT, Central Circle-8, New Delhi.	Vs.	Shri Sohan Singh Dhingra (HUF), 85, Golf Link, New Delh
<b>PAN No:</b> AAHS2838C		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue By** : Shri H.K. Choudhery, CIT (DR)  
**Assessee By** : Shri Arun Kishore, CA

**Per Anadee Nath Misshra, AM**

**(A)** This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)- 24, New Delhi, ["Ld. CIT(A)", for short], dated 17.03.2017 for Assessment Year 2009-10. Grounds taken in this appeal of Revenue are as under:

- "1. The order of Ld. CIT(A) is not correct in law and on facts.*
- 2. On the facts and circumstances of the case, the CIT(A) has erred in quashing the order u/s 153C on the ground that proper satisfaction has not been recorded.*

*3. on the facts and circumstances of the case, the CIT(A) has erred in holding that proper satisfaction has not been recorded when satisfaction note is available on records of the searched parties as well as the assessee and assessing officer is the same.*

*4. On the facts and circumstances of the case, the CIT(A) has erred in accepting the objection to 153C proceedings, when the assessee never objected to initiation of proceedings u/s 153C during assessment proceedings.*

*5. The appellant craves leave to add, amend any/ all the ground of appeal before or during the course of hearing of the appeal."*

**(B)** At the outset, it was brought to our notice at the time of hearing, by learned Authorized Representative ("Ld. AR", for short) for assessee, that tax effect in this appeal is below Rs. 50,00,000/-. Vide recent CBDT Circular No. 17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F.No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, it was contended by Ld. AR for assessee, that this appeal is not maintainable. Learned Commissioner of Income Tax (Departmental Representative) ["Ld. CIT(DR)", for short) agreed with this contention of the Ld. AR for assessee, and did not press the appeal. Therefore, this appeal is dismissed being not pressed; and also being not maintainable having regard to aforesaid CBDT Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

**(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961 seeking recall of this order and, for restoration of this appeal if it is found that appeal of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.**

**(D)** In the result, this appeal by Revenue is dismissed. Our decision was orally pronounced in the Open Court in the presence of representatives of both sides, after conclusion of hearing on 06/04/2021. Now, this written order is signed today on 06/04/2021.

**Sd/-  
(KUL BHARAT)  
JUDICIAL MEMBER**

**Sd/-  
(ANADEE NATH MISSHRA)  
ACCOUNTANT MEMBER**

Dated: 06/04/2021  
(POOJA)

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	