

आयकर अपीलिय अधिकरण
दिल्ली पीठ "सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री एस रिफौर रहमान, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
आअसं.9500/दिल्ली/2019(नि.व. 2015-16)
ITA No. 9500/DEL/2019 (A.Y.2015-16)

Deputy Commissioner of Income Tax,
Circle-14(2), R. No. 334B, CR Building, IP Estate,
New Delhi 110002

..... अपीलार्थी/Appellant

बनाम Vs.

Krishna Kirpa Computer Industries P. Ltd.,
Shop No.18, Rishab IPEX Shopping Mall,
1st Floor, I.P Extension, Patparganj,
Near Victor Public School, New Delhi 110092
PAN: AADCK-2478-G

..... प्रतिवादी/Respondent

CO No. 80/DEL/2024 (A.Y.2015-16)
In ITA No. 9500/DEL/2019

Krishna Kirpa Computer Industries P. Ltd.,
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..... अपीलार्थी/Appellant

बनाम Vs.

Deputy Commissioner of Income Tax,
Circle-14(2), R. No. 334B, CR Building, IP Estate,
New Delhi 110002

..... प्रतिवादी/Respondent

Assessee by : S/Shri Divyanshu Agarwal & Anubhav Rastogi, Advocates
Department by : Shri Om Prakash, Sr. DR

सुनवाई की तिथि/ Date of hearing : 10/01/2025

घोषणा की तिथि/ Date of pronouncement: : 10/01/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-5, New Delhi (hereinafter referred to as 'the CIT(A)') dated 30.09.2019, for assessment year 2015-16. The assessee has filed Cross Objections in appeal filed by the Revenue.

2. Shri Divyanshu Agarwal, appearing on behalf of the assessee submitted that appeal by Revenue is liable to be dismissed on account of lower tax effect. He furnished a copy of Tax Computation received by the assessee along with assessment order to show that the total demand as per the tax computation is Rs.57,09,181/- which is less than the monetary limit for filing of appeal by the Revenue before the Tribunal in terms of Circular No. 9/2014.

3. The Id. DR pointed that as per Form No. 36, the total demand is Rs.98,57,359/-. However, he fairly submitted that as per tax computation the demand is less than Rs.60 lakhs.

4. In view of the fact that tax effect involved in appeal as per Income Tax Computation Form provided to the assessee alongwith assessment order is less than Rs. 60 lakhs, appeal of the Revenue is liable to dismissed on account of low tax effect. We hold accordingly.

5. Liberty is granted to the Revenue to revive appeal, in case the addition is made on account of any exception provided in para 3.1 of Circular No. 5/2024 dated 15.03.2024.

6. The Id. Counsel for the assessee made a statement at Bar, that since appeal of the Revenue is dismissed on account of low tax effect, he is not pressing cross objections and is withdrawing the same. Accordingly, the cross objection of the assessee is dismissed as withdrawn.

7. In the result, appeal of the Revenue and cross objection of the assessee are dismissed.

Order pronounced in the open court on Friday the 10th day of January, 2025.

Sd/-

(S RIFAUR RAHMAN)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 10/01/2025

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI