

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B1': NEW DELHI

BEFORE SHRI P.K. BANSAL, VICE PRESIDENT AND
SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.885/Del/2007
Assessment Year : 2002-03

Assistant Commissioner of
Income Tax,
Circle-22(1),
New Delhi.

(Appellant)

Vs. Shri Damanjit Singh,
A-61, Okhla Industrial Area,
Phase-II,
New Delhi – 110 020.
PAN : ABKPS7190N.

(Respondent)

Cross Objection No.175/Del/2007
Assessment Year : 2002-03

Shri Damanjit Singh,
A-61, Okhla Industrial Area,
Phase-II,
New Delhi – 110 020.
PAN : ABKPS7190N.

(Appellant)

Vs. Assistant Commissioner of
Income Tax,
Circle-22(1),
New Delhi.

(Respondent)

Revenue by : Shri Anshu Prakash, Senior DR.
Assessee by : None.

Date of hearing : 17.10.2017
Date of pronouncement : 17.10.2017

ORDER

PER P.K. BANSAL, VICE PRESIDENT :-

This appeal by the Revenue and the cross-objection by the assessee are directed against the order of learned CIT(A)-XXIII, New Delhi dated 20th October, 2006.

2. It is observed that the tax effect involved in the appeal by the Revenue is below ₹10 lakhs. The CBDT in its Circular No.21/2015 dated 10th December, 2015 has revised the monetary limit for filing of

the departmental appeals to the ITAT at ₹10 lakhs which is evident from paragraph 3 of the Circular, which reads as under:-

“3. Henceforth, appeal/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:-

<i>S.No.</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limit (in Rs)</i>
<i>1.</i>	<i>Before Appellate Tribunal</i>	<i>10,00,000/-</i>
<i>2.</i>	<i>Before High Court</i>	<i>20,00,000/-</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>25,00,000/-</i>

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.”

3. In paragraph 10 of the Circular, such monetary limits have been made applicable retrospectively. For ready reference, we reproduce paragraph 10 below:-

“10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed.”

4. Therefore, the above Circular would be squarely applicable to the appeal under consideration before us. Learned Senior DR could not controvert the above position.

5. In view of the above, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.21/2015 of CBDT dated 10th December, 2015.

6. The cross-objection filed by the assessee has not been pressed by the assessee. The same is accordingly dismissed.

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

Decision pronounced in the open Court on 17.10.2017.

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Sd/-
(P.K. BANSAL)
VICE PRESIDENT

VK.

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1. Revenue : Assistant Commissioner of Income Tax,
Circle-22(1), New Delhi.
2. Assessee : Shri Damanjit Singh,
A-61, Okhla Industrial Area,
Phase-II, New Delhi – 110 020.
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar