

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

**BEFORE SH. H.S. SIDHU, JUDICIAL MEMBER
AND
SH. T.S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.1924/Del/2012
Assessment Year: 2003-04

And

ITA No. 2323/Del/2012
Assessment year: 2004-05

And

ITA No. 2324/Del/2012
Assessment year: 2005-06

ACIT, Central Circle-22, New Delhi	Vs.	Sh. Deepak Sharma, 8, Local Shopping Centre, IInd/IIIrd Floor, Vardhman Siddharth Plaza, Savita Vihar, New Delhi
PAN :AUDPS5329R		
(Appellant)		(Respondent)

And

ITA No. 1399/Del/2013
Assessment year: 2003-04

Sh. Deepak Sharma, 8, Local Shopping Centre, IInd/IIIrd Floor, Vardhman Siddharth Plaza, Savita Vihar, New Delhi	Vs.	ACIT, Central Circle-22, New Delhi
PAN :AUDPS5329R		
(Appellant)		(Respondent)

Department by	Ms. Rachna Singh, CIT(DR)
Assessee by	Sh. Nippun Mittal, CA

Date of hearing	18.07.2018
Date of pronouncement	18.07.2018

ORDER**PER BENCH:**

These three appeals by the Revenue and a cross appeal by the assessee arise out of the orders passed by the CIT(A) in relation to the captioned assessment years.

2. The learned CIT(DR) although supported the respective orders of the Assessing Officer, but could not controvert the fact that the tax effect involved in each case of these appeals is less than Rs.20,00,000/-

3. We have heard both the parties and perused the relevant material on record. It is noticed that recently the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal

4. From the above Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeals before the Tribunal or withdrawn the same as the tax effect in these appeals are admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeals. Accordingly, we dismiss the instant appeals filed by the Revenue without going into merits of the case. However, the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the

prescribed limited of Rs.20,00,000/- or otherwise. Accordingly, all the three appeals of the Revenue stand dismissed.

5. As regards the appeal filed by the assessee, i.e., ITA No. 1399/Del/2013, Sh. Nippun Mittal, CA, submits that he does not want to press this appeal, therefore, the same may be dismissed as withdrawn.

6. In the result, all the three appeals of the Revenue and the appeal of the assessee are dismissed.

The decision is pronounced in the open court on 18th July, 2018.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 18th July, 2018.

RK/-

Copy forwarded to:

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

Sd/-
(T.S. KAPOOR)
ACCOUNTANT MEMBER

Asst. Registrar, ITAT, New Delhi