

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

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER**

ITA No.7073/Del/2017  
Assessment Year: 2009-10

ITO Ward-19(2), New Delhi	Vs	M/s P. Mittal Manufacturing Pvt. Ltd. B-542, 2 <sup>nd</sup> , New Friends Colony, New Delhi- 110065 PAN AAACP8061H
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. S. L. Anuragi, Sr. DR
Respondent by	Sh. Amol Sinha, Advocate

Date of hearing:	17/07/2018
Date of Pronouncement:	17/07/2018

**ORDER**

**PER R.K. PANDA, AM:**

1. This appeal filed by the revenue is directed against the order dated 24.08.2017 of the CIT(A)-XXV, New Delhi relating to A. Y. 2009-10.
2. At the time of hearing it was seen that the revenue has contested the order of the CIT (A) in deleting the addition of Rs.44,50,000/- made by the Assessing Officer u/s 68 and deleting the addition of Rs.18,100/- on account of commission. Thus, the tax effect involved in the grounds of appeal raised by the revenue is below Rs.20,00,000/-. The CBDT vide

circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 has revised the monetary limit to Rs.20,00,000/- for filing the appeals by the department before ITAT. As per para 3 of the said circular it is also clarified that the pending appeals of the department before ITAT having monetary limit of Rs. 20,00,000/- will be treated as withdrawn. Since in the instant case the tax effect is admittedly below Rs. 20,00,000/-, therefore, in view of the latest CBDT Circular cited (supra) the appeal filed by the revenue is dismissed.

3. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court at the time of hearing i.e. on 17.07.2018.

Sd/-

**(R.K. PANDA)**  
**ACCOUNTANT MEMBER**

*\*NEHA\**  
*Date:- 17.07.2018*

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	17.07.2018
Date on which the typed draft is placed before the dictating Member	17.07.2018
Date on which the approved draft comes to the Sr.PS/PS	17.07.2018
Date on which the fair order is placed before the Dictating Member for Pronouncement	17.07.2018
Date on which the fair order comes back to the Sr. PS/ PS	17.07.2018
Date on which the final order is uploaded on the website of ITAT	17.07.2018
Date on which the file goes to the Bench Clerk	17.07.2018
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

