

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

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No.4019 to 4024/Del/2014
Assessment Year: 2005-06 to 2010-2011

ACIT Central Circle . 19 New Delhi	Vs	I & E Advertising Pvt. Ltd. 373, 2 nd Floor, Sant Nagar, East of Kailash, New Delhi . 110065 PAN AAACI8669N
(APPELLANT)		(RESPONDENT)

Assessee by	Sh. Shashi Tulsian, Advocate
Revenue by	Sh. Arun Kumar Yadav, Sr. DR

Date of hearing:	18/07/2018
Date of Pronouncement:	18/07/2018

ORDER

PER R.K. PANDA, AM:

1. The above batch of six appeals filed by the revenue are directed against the separate orders dated 13.04.2014 of the CIT (Appeals)-XII, New Delhi relating to A. Y. 2005-06 to 2010-11 respectively. Since identical grounds have been taken by the revenue in all these appeals, therefore, all these appeals were heard together and are being disposed of by this common order for the sake of convenience.

2. The Ld. Counsel for the assessee at the outset submitted that the tax effect in all the six appeals filed by the revenue are below Rs.20,00,000/-. Therefore, in view of the latest CBDT circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 revising the monetary limit to Rs.20,00,000/- for filing the appeals by the department before ITAT which are applicable to pending appeals also, the appeals filed by the revenue should be dismissed.

3. The Ld. DR on the other hand fairly conceded that the tax effect on the appeals filed by the revenue in each appeal is below Rs.20,00,000/-.

4. We have perused the material available on record and it was seen that the tax effect in all the six appeals filed by the revenue against the separate orders of the CIT(A) are admittedly below Rs. 20,00,000/-. Therefore, the adjournment application filed by the revenue is rejected.

5. The CBDT vide circular No.03/2018 dated 11.07.2018 has revised the monetary limit for filing the appeals by the department before the 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that the pending appeals of the department before ITAT having monetary limit of Rs. 20,00,000/- will be treated as withdrawn.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 in all the six appeals filed by the revenue is admittedly below to Rs. 20,00,000/-, therefore, in view of the latest CBDT circular cited (supra) all the six appeals filed by the revenue are dismissed.

6. In the result, the appeals filed by the revenue are dismissed.

Order pronounced in the open court at the time of hearing i.e on
18.07.2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

NEHA

Date:- 18.07.2018

Copy forwarded to:

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

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	18.07.2018
Date on which the typed draft is placed before the dictating Member	18.07.2018
Date on which the approved draft comes to the Sr.PS/PS	18.07.2018
Date on which the fair order is placed before the Dictating Member for Pronouncement	18.07.2018
Date on which the fair order comes back to the Sr. PS/ PS	18.07.2018
Date on which the final order is uploaded on the website of ITAT	18.07.2018
Date on which the file goes to the Bench Clerk	18.07.2018
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	

