

**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.5062/Del/2015
Assessment Year: 2006-07

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| ITO-1, Station Road, Badaun, Uttar Pradesh | Vs. | M/s. Mohit Land Construwell (P) Ltd., Ahuja Bhawan, Chandausi Road, Bisauli, Badaun |
| PAN :AADCM9879P | | |
| (Appellant) | | (Respondent) |

| | |
|---------------|-----------------------------|
| Appellant by | Sh. Vijay Kr. Jiwani, Sr.DR |
| Respondent by | None |

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| Date of hearing | 19.07.2018 |
| Date of pronouncement | 19.07.2018 |

ORDER

PER T.S. KAPOOR, A.M.:

The present appeal by the Revenue is directed against the order of learned Principal Commissioner of Income-tax (OSD)/(Appeals), Moradabad dated 12.05.2015 in relation to assessment year 2006-07.

2. None present for the assessee.

3. We have heard learned Departmental Representative and perused the relevant material on record. It is noticed that 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. Learned DR could not controvert the fact that tax effect involved in the appeal is less than Rs.20,00,000/-.

3. 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Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case. However, the Department is at liberty to file the Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

6. In the result, appeal of the Revenue is dismissed.

The decision is pronounced in the open court on 19th July, 2018.

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

Dated: 19th 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