

**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 Nos.5750, 4372 & 4448/Del/2011
Assessment Years: 2002-03, 2005-06 & 2006-07

ITO Ward-11(4) Room No. 324, New Delhi	Vs	M/s. Innovative Steels Pvt. Ltd., N-127, Greater Kailash-I New Delhi PAN AAACI9255J
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Arun Kumar Yadav, Sr. DR
Respondent by	Sh. Shailesh Gupta, CA

Date of hearing:	19/07/2018
Date of Pronouncement:	19/07/2018

ORDER

PER BENCH

ITA No. 5750/Del /2011 filed by the revenue is directed against the order dated 14.10.2011 of the CIT (Appeals)-XIII, New Delhi relating to A. Y. 2002-03. ITA No.4732/Del/2011 and 4448/Del/2011 filed by the revenue are directed against the separate orders dated 12.08.2011 of the CIT (Appeals)-VIII, New Delhi relating to A. Y. 2005-06 and 2006-07 respectively. 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 three 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. 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that the pending appeals of the department before ITAT having monetary limit of Rs. 20,00,000/- will be treated as withdrawn.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 three 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 three appeals filed by the revenue are dismissed.

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

Order pronounced in the open court on 19.07.2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

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

NEHA

Date:- 19.07.2018

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	19.07.2018
Date on which the typed draft is placed before the dictating Member	19.07.2018
Date on which the typed draft is placed before the Other member	19.07.2018
Date on which the approved draft comes to the Sr.PS/PS	19.07.2018
Date on which the fair order is placed before the Dictating Member for Pronouncement	19.07.2018
Date on which the fair order comes back to the Sr. PS/ PS	19.07.2018
Date on which the final order is uploaded on the website of ITAT	19.07.2018
Date on which the file goes to the Bench Clerk	23.07.2018
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	

