

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

**BEFORE SHRI G.D. AGRAWAL, PRESIDENT
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.6104/Del/2015
Assessment Year: 2006-07**

DCIT, Circle 27(1), New Delhi.	vs	M/s Uniproducts India Ltdd., Khasra No.360-61, Vill. Jonapur, Mehrauli, New Delhi. PAN: AAACU0224D
(Appellant)		(Respondent)

Assessee by	Shri Sanjiv Rai Mehra, CA
Revenue by	Sh. S.R. Senapati, Sr. DR

Date of Hearing	23.07.2018
Date of Pronouncement	23.07.2018

ORDER

PER K. NARASIMHA CHARY, J.M.

Aggrieved by the order of the learned Commissioner of Income-tax (Appeals)- 9, New Delhi (for short "CIT(A)") dated 27.8.2015, revenue preferred this appeal against the deletion of additions of Rs.36,05,541/- on account of late deposit of employee's contribution to PF/ESI and Rs.56,700/- made on account of Section 14A of the Income-tax Act, 1961 ("the Act").

2. At the outset, it is submitted by the learned AR that the quantum involved in this case being less than Rs.20 lacs, squarely falls within the ambit of Circular No.3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No.3/2018 dated 11.07.2018 for preferring appeals before tribunal by the revenue. On perusal of the Circular No.3/2018 dated 11.07.2018 and the materials available on record, Ld. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We also find that the Circular makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. We find that the Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserves to be dismissed in terms of low tax effect vide Circular No.3/2018 dated 11.07.2018. Accordingly, this being a low tax effect case, we dismiss this appeal of revenue in limine, as unadmitted, without going into the merits of the case.

4. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on 23rd July 2018

Sd/-
(G.D. AGRAWAL)
PRESIDENT

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Dated: 23rd July, 2018
VJ

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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