

IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCHES: 'C': NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND

SHRI N.K. CHOUDHARY, JUDICIAL MEMBER

ITA No.4649/Del/2015

Assessment Year: 2010-11

DCIT,
Circle-26(2),
New Delhi

Vs. Vipul Motors Pvt. Ltd.,
27/5, K.M. Mathura Road,
Faridabad.

PAN: AABCV0931B

(Appellant)

(Respondent)

Department by : Shri Rajesh Arora, CA
Department by : Shri Arun Kumar Yadav, Sr. DR

Date of Hearing : 24.07.2018
Date of Pronouncement : 25.07.2018

ORDER

PER R.S. SYAL, VP:

The present appeal by the Revenue is directed against the order of learned CIT(A), dated 27.04.2015 in relation to the assessment year 2010-11.

2. During the course of hearing, the Id. AR submitted that pursuant to the mandate of section 268A 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. He further submitted that as the tax effect involved in the instant appeal is less than Rs.20,00,000/-, the extant appeal is not maintainable. The Id. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.20,00,000/-.

3. We have heard the parties and perused the relevant material on record. Going by the prescription of the aforementioned 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/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less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 limit of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

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

The order pronounced in the open court on 25.07.2018.

Sd/-

[N.K. CHOUDHARY]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 25th July, 2018.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.