

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

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

**ITA No.3859/Del/2014
Assessment Year: 2009-10**

DCIT, Circle 2, Dehradun.	vs	New Life Centre, 25, Old Cannaught Place, Dehradun PAN: AAAAN2469H
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Revenue by	Sh. S R Senapati, Sr DR
Assessee by	Non e

Date of Hearing	26.07.2018
Date of Pronouncement	26.07.2018

ORDER

PER SHRI G.D. AGRAWAL, PRESIDENT

Challenging the order of the learned Commissioner of Income-tax (Appeals)- 1, Dehradun (for short "CIT(A)") dated 15.04.2014, revenue preferred this appeal against the deletion of additions of Rs.53,67,264/- made by the learned Assessing Officer.

2. At the outset, it is brought to our notice 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, Appeal is dismissed.

Order pronounced in the open court on 26th July 2018

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-
(G.D. AGRAWAL)
PRESIDENT

Dated: 26th July, 2018
Kavita*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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