

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.5500/DEL/2014
Assessment Year: 2009-10

ITO, Ward-23(2), New Delhi.	vs.	Vijay Kumar Agarwal (HUF) M-15, Greater Kailash-II, New Delhi
TAN/PAN: AACHV 6042D		
(Appellant)		(Respondent)

CO No.235/DEL/2017
Assessment Year: 2009-10

Vijay Kumar Agarwal (HUF) M-15, Greater Kailash-II, New Delhi	vs.	ITO, Ward-23(2), New Delhi.
TAN/PAN: AACHV 6042D		
(Appellant)		(Respondent)

Appellant by:	Shri Amit Jain, Sr.D.R.		
Respondent by:	Shri Rajesh Kumar Jain, CA		
Date of hearing:	23	07	2018
Date of pronouncement:	23	07	2018

ORDER

PER AMIT SHUKLA, J.M.:

The Appeal as well as the Cross objection have been filed against order dated 30.07.2014 passed by Ld. Commissioner of Income Tax (Appeals)-XXIII, New Delhi pertaining to the assessment year 2009-10.

2. During the course of hearing, the Ld. DR admitted that the tax effect involved in this appeal is less than Rs.20 lacs. The Ld. Counsel appearing for the assessee, too contended that the present appeal of the Revenue is not maintainable in view of recent Circular of CBDT No. 3/2018 dated 11th July, 2018, whereby the monetary limit of tax effect for not filing appeals before the Tribunal has been revised to Rs. 20 lac.

3. Having considered the aforesaid fact of tax on the disputed issue and the above circular, we find that the above circular No. 3/2018 dated 11th July, 2018 of CBDT has raised the pecuniary limit superseding the earlier CBDT Circular No.21 of 2015 dated 10.12.2015, revising the monetary limit of tax effect from Rs.10 lac to Rs. 20 lac. These instructions of CBDT have now statutory force within the provisions of section 268A and are made applicable to the pending appeals also by virtue of para 13 of the Circular. This Circular contains clear instructions to the Department to withdraw or not to press such appeals filed before the ITAT wherein tax effect involved does not exceed Rs. 20 lacs. It is not the case of the Revenue that the present appeal comes within the sweep of exclusion clauses as given in para No. 10 & 11 of the said Circular. Thus, going by the prescription of the afore noted CBDT instructions, and without going into merits of the case, we dismiss the instant appeal filed by the Revenue, being not maintainable, as the tax effect involved in this appeal is less than Rs.20 lac.

4. Since, we have already dismissed the appeal of the Revenue in view of Circular No. 3/2018 dated 11th July, 2018. The Cross Objection filed by the assessee, which was supportive of the order of the CIT (A), therefore, has become infructuous. We dismiss the same as infructuous.

5. In the result, the appeal as well as Cross Objection stand dismissed.

Order pronounced in the open Court on 23rd July, 2018.

Sd/-
[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED: 23rd July, 2018

PKK: