

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA No.5790/Del/2013  
Assessment Year: 2003-04

Bodhi Properties Pvt. Ltd. (Now Known as Effective Infrastructures Pvt. Ltd.), M-78/A, Basement, Malviya Nagar, New Delhi	<b>Vs.</b>	ACIT, Central Circle-17, New Delhi
<b>PAN :AACCE9253E</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**And**

ITA No.5946/Del/2013  
Assessment Year: 2003-04

ACIT, Central Circle-17, New Delhi	<b>Vs.</b>	Bodhi Properties Pvt. Ltd., M-78/A, Basement, Malviya Nagar, New Delhi
<b>PAN :AACCB1006C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri B.K. Dhingra, CA
Department by	Ms. Aparna Kiran, CIT(DR)

Date of hearing	30.07.2018
Date of pronouncement	30.07.2018

**ORDER**

**PER O.P. KANT, A.M.:**

These cross appeals by the Revenue as well as by the assessee arise out of the order passed by the CIT(A) in relation to the assessment year 2003-04.

**2.** The learned CIT(DR) although supported the order of the Assessing Officer, but could not controvert the fact that the tax effect involved in the case is less than Rs.20,00,000/-

**3.** We have heard both the parties and perused the relevant material on record. It is noticed that recently 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

**4.** From the above 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/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in the appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal.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 filed by the Revenue without going into merits of the case. However, the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

**5.** As regards the appeal filed by the assessee, i.e., ITA No. 5790/Del/2013, Shri B.K. Dhingra, CA, appearing for the assessee, submits that he does not want to press this appeal, therefore, the same is dismissed as withdrawn.

**6.** In the result, the appeal filed by Revenue as well as the appeal filed by assessee are dismissed.

The decision is pronounced in the open court on 30<sup>th</sup> July, 2018.

Sd/-

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Dated: 30<sup>th</sup> July, 2018.

RK/-(D.T.D.)

Copy forwarded to:

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

Sd/-

**(O.P. KANT)**  
**ACCOUNTANT MEMBER**

Asst. Registrar, ITAT, New Delhi