

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G' NEW DELHI**

**BEFORE SHRI N.K. SAINI, ACCOUNTANT MEMBER  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 5183/Del/2014  
Assessment year: 2011-12**

**ACIT,  
Central Circle-8,  
Room No. 356,  
ARA Centre, E-2,  
Jhandewalan,  
New Delhi.  
(Appellant)**

**vs Sanjay Malhotra,  
I-107A, 1<sup>st</sup> Floor,  
Kirti Nagar,  
New Delhi.  
(PAN: AGDPM8800D)  
(Respondent)**

**Appellant by:** Shri S.S. Rana, CIT DR  
**Respondent by:** None

**Date of hearing: 31.07.2018  
Date of pronouncement: 31.07.2018**

**ORDER**

**PER SUDHANSHU SRIVASTAVA, J.M.**

The appeal filed by the Revenue is directed against the order passed by the Ld. CIT (Appeals)-XXV New Delhi dated 23.06.2014 for A.Y. 2011-12.

2. None appeared on behalf of the assessee on the date of hearing. Admittedly, the tax effect in the appeal is below the monetary limit of Rs. 20 lakhs.

2.1 In terms of CBDT Circular No. 3/2018 dated 11<sup>th</sup> July, 2018 read with Section 268 A of the Income Tax Act, 1961, this

appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue. In view of the said Circular, the appeal by the Revenue is dismissed *in limine*.

3. In the result, the appeal of the revenue stands dismissed.

**Sd/-**  
**(N.K. SAINI)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Dated: 31<sup>st</sup> JULY, 2018  
'GS'

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

By Order

ASSTT. REGISTRAR

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
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The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	1