

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

**BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER  
and  
SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No.2261/Del./2015  
ASSESSMENT YEAR : 2010-11**

ITO Ward 2 Rohtak	<b>vs.</b>	Smt. Mamta D/o Sh.Attar Singh H.No.1149, VPO Bohar Pana Melwan Dt. Rohtak  PAN: ARKPM3857A
<b>Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	None
<b>Revenue by</b>	Sh. Vijay Kr. Jiwani, Sr.D.R.
<b>Date of Hearing</b>	01.08.2018
<b>Date of Pronouncement</b>	01.08.2018

**ORDER**

**PER BEENA A PILLAI, JUDICIAL MEMBER**

The present appeal has been filed by Revenue against order dated 12.02.2015 passed by Ld. Commissioner of Income-Tax (Appeals), Rohtak for Assessment Year 2010-11.

**2.** It is noticed that pursuant to the mandate of section 268A of the Income Tax Act, 1961 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. Since in the present appeal the tax effect involved is less than Rs.20,00,000/-, this appeal is not maintainable.

**3.** In view of the above the appeal by the revenue is dismissed in limine.

**4.** In the result revenue's appeal is dismissed in limine.

Order pronounced in the Open Court on 01<sup>st</sup> August, 2018.

**Sd/-**  
**(R.K.PANDA)**  
**Accountant Member**

**Sd/-**  
**(BEENA A PILLAI)**  
**Judicial Member**

Dated: 01<sup>st</sup> August, 2018.

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Copy of the Order forwarded to:

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

By Order

Asst. Registrar  
ITAT, Delhi Benches, New Delhi