

**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.2420/Del./2016  
ASSESSMENT YEAR : 2012-13**

ACIT Central Circle 1 Room No.334, 3 <sup>rd</sup> Floor E-2, ARA Centre Jhandewalan Extension New Delhi 110 055	<b>vs.</b>	Sahara Adventure Sports Ltd. R/o 2 <sup>nd</sup> Basement Hotels Sahara Star Opp. Domestic Airport Vile Parle (East) Mumbai 400 053  PAN: AAKCS7733B
<b>Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Dinesh Verma, Adv. & Sh. Hardeep Singh, C.A.
<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 08.02.2016 passed by Ld. Commissioner of Income-Tax (Appeals)-23, New Delhi for Assessment Year 2012-13.

**2.** During the course of hearing, the ld. AR submitted that pursuant to the mandate of section 268A 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. He further submitted that as the tax effect involved in the instant appeal is less than Rs.20,00,000/-, to the extent appeal is not maintainable. The ld. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.20,00,000/-.

**3.** We have heard the parties and perused the relevant material on record. Going by the prescription of the aforementioned 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/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal.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 without going into merits of the case.

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

By Order

Asst. Registrar  
ITAT, Delhi Benches, New Delhi

S.No.	Details	Date
1.	Draft dictated on	01.08.2018
2.	Draft placed before author	01.08.18
3.	Draft proposed & placed before the Second Member	
4.	Draft discussed/approved by Second Member	
5.	Approved Draft comes to the Sr. PS/PS	
6.	Kept for pronouncement	01.08.18
7.	Order uploaded on	
8.	File sent to Bench Clerk	
9.	Date on which the file goes to Head Clerk	
10.	Date on which file goes to A.R.	
11.	Date of Dispatch of order	