

**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.3167/Del/2015
Assessment Year : 2010-11**

DCIT, Central Circle, Dehradun.	Vs.	Rajiv Kumar, 197- Rajpur Road, Dehradun.
		PAN : AHBPK6089R
(Appellant)		(Respondent)

Department by : Smt. Deepali Chandra, CIT-DR
Assessee by : Shri V. Raja Kumar, Adv.
Date of hearing : 01-08-2018
Date of pronouncement : 01-08-2018

ORDER

PER R. K. PANDA, AM :

This appeal filed by the Revenue is directed against the order dated 23.02.2015 of the CIT(A), Dehradun relating to assessment year 2010-11.

2. The ld. counsel for the assessee at the outset submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.20 lakhs. Therefore, in view of the latest CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th July, 2018, the appeal filed by the Revenue is not maintainable.

3. The ld. DR on the other hand fairly conceded that the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.20 lakhs.

4. We have heard the rival submissions made by both the sides. It is an admitted fact that the tax effect involved in the grounds raised by the Revenue is less than Rs.20 lakhs. Therefore, in view of the latest CBDT Circular cited (supra) raising the monetary limits for filing of the appeals before the Tribunal which is applicable even to pending appeals, the appeals filed by the Revenue are dismissed.

5. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court at the time of hearing itself i.e. on this 01st August, 2018.

Sd/-
(BEENA A. PILLAI)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 01-08-2018.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi