

**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.3164/Del/2015
Assessment Year : 2006-07**

DCIT, Central Circle, Dehradun.	Vs.	Surender Pal Singh Kohli, 46, Saharanpur Road, Dehradun.
		PAN : ACGPK1598R
(Appellant)		(Respondent)

**C.O. No.481/Del/2015
(In ITA No.3164/Del/2015)
Assessment Year : 2006-07**

Surender Pal Singh Kohli, 46, Saharanpur Road, Dehradun.	Vs.	DCIT, Central Circle, Dehradun.
PAN : ACGPK1598R		
(Appellant)		(Respondent)

Department by : Shri Vijay Kr. Jiwani, Sr.DR
Assessee by : None
Date of hearing : 02-08-2018
Date of pronouncement : 02-08-2018

ORDER

PER R. K. PANDA, AM :

The appeal filed by the Revenue is directed against the order dated 26.02.2015 of the CIT(A), Dehradun relating to assessment year 2006-07. The

assessee has filed the Cross Objection against the appeal filed by the Revenue. For the sake of convenience, these were heard together and are being disposed of by this common order.

2. None appeared on behalf of the assessee at the time of hearing. However, considering the low tax effect involved in the grounds raised by the Revenue, the appeal is being decided on the basis of material available on record and after hearing the Id. DR.

3. The Id. DR fairly conceded that the tax effect involved in the grounds raised by the Revenue is admittedly below Rs.20 lakhs. Therefore, in view of the CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th July, 2018 raising the monetary limits for filing of appeals by the Department before the ITAT, the appeal filed by the Revenue is not maintainable. It has also been clarified in the said Circular that pending appeals of the Department before the ITAT having monetary limits of Rs.20 lakhs will be treated as withdrawn as per para 3 of the said Circular. In view of the above, the appeal filed by the Revenue is not maintainable. Accordingly, the same is dismissed.

C.O. No.481/Del/2015 (By assessee) :

4. Since the appeal filed by the Revenue has been dismissed, therefore, the Cross Objection filed by the assessee becomes infructuous. Accordingly, the same is dismissed.

5. In the result, the appeal filed by the Revenue and the Cross Objection filed by the assessee are dismissed.

Order pronounced in the open Court at the time of hearing itself i.e. on this 02nd August, 2018.

Sd/-
(BEENA A. PILLAI)
JUDICIAL MEMBER

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

Dated: 02-08-2018.

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