

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'D', New Delhi**

**Before : Shri Amit Shukla, Judicial Member And
Shri L.P. Sahu, Accountant Member**

**ITA Nos. 4141 to 4144 & 4146/Del/2012
Assessment Years: 2003-04 to 2006-07 & 2008-09**

ACIT, Central Circle 21, New Delhi. (Appellant)	vs.	Konnar Enterprises Pvt. Ltd., RZ-61, Gali No. 25C, Indra Park, Palam Colony, New Delhi. PAN- AACCK 7558G. (Respondent)
--	------------	---

**C.O. Nos. 345 to 348 & 350/Del/2012
(in ITA Nos. 4141 to 4144 & 4146/Del/2012)
Assessment Years: 2003-04 to 2006-07 & 2008-09**

Konnar Enterprises Pvt. Ltd., RZ-61, Gali No. 25C, Indra Park, Palam Colony, New Delhi. (Appellant)	vs.	ACIT, Central Circle 21, New Delhi. (Respondent)
---	------------	---

Revenue by	Sh. Vijay Verma, CIT/DR
Assessee by	None

Date of Hearing	07.08.2018
Date of Pronouncement	07.08.2018

ORDER

Per Bench:

The appeals at the instance of Revenue and cross-objections by the assessee arise out of the orders passed by the CIT(A) in relation to the captioned assessment years.

2. During the course of hearing, the ld. DR, although supported the orders of the Assessing Officer, but could not controvert the fact that tax effect involved in each of these appeals by the Revenue is less than Rs.20,00,000/- and that the same is not maintainable in view of recent Circular of CBDT No. 3/2018 dated 11th July, 2018, whereby the monetary limit of tax effect for not filing appeals before the Tribunal has been revised to Rs.20,00,000/-. None is present on behalf of the assessee.

3. Having considered the records in the light of above Circular, we find that the above circular of CBDT on pecuniary limit has been issued in supersession of earlier CBDT Circular No. 21 of 2015 dated 10.12.2015, revising the monetary limit of tax effect from Rs.10,00,000/- to Rs.20,00,000/-. These Instructions of CBDT have now statutory force within the provisions of section 268A of the IT Act and are made applicable to the pending appeals also by virtue of para 13 of the Circular. This Circular contains clear instructions to the Department to withdraw or not to press such appeals filed before the ITAT wherein tax effect involved does not exceed Rs.20,00,000/-. It is not the case of the Revenue that the present appeals come within the sweep of exclusion clauses as given in para No. 10 & 11 of the Circular. Thus, going by the prescription of the afore-noted Circular, and without going into merits of the cases, we dismiss the instant appeals filed by the Revenue, being not maintainable, as the tax effect involved in this appeal is less than Rs.20.00 lacs. The cross objections of the assessee also deserve to be dismissed, as infructuous.

4. In the result, the appeals of the Revenue and cross objections of the assessee stand dismissed, as indicated above.

Order pronounced in the open court on 7th August, 2018.

Sd/-
(Amit Shukla)
Judicial member

Sd/-
(L.P. Sahu)
Accountant Member

Dated: 7th August, 2018

aks

Copy of order forwarded to:

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi