

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.195/BIL/2012
Assessment Year : 2004-05**

ACIT – 1(2), Raipur (CG).	Vs.	Radius Water Ltd., 57-58, Vardhman Nagar, Rajnandgaon.
		PAN : AABCR5617G
(Appellant)		(Respondent)

Department by : Shri Rituparan Namdeo, DR
Assessee by : None
Date of hearing : 06-08-2018
Date of pronouncement : 06-08-2018

ORDER

PER R. K. PANDA, AM :

This appeal filed by the Revenue is directed against the order dated 20.07.2012 of CIT(A), Raipur (CG) relating to assessment year 2004-05.

2. None appeared on behalf of the assessee. Therefore, this appeal is being decided on the basis of material available on record and after hearing the ld. DR.

3. It is seen 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 raising the monetary limits for filing of the appeals before the Tribunal which is applicable

even to pending appeals, the appeal filed by the Revenue is not maintainable.

Accordingly, the appeal filed by the Revenue is dismissed.

4. 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 06th August, 2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

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

Dated: 06-08-2018.

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., Raipur.

By Order

//True Copy//

Sr. Private Secretary
ITAT, Raipur