

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

**ITA Nos.219 & 220/BIL/2016
Assessment Years : 2007-08 & 2008-09**

ACIT (Exemptions), Raipur (CG).	Vs.	St. Francis Educational Society, Taha Complex, Near Aayakar Bhawan, Vyapar Vihar Road, Bilaspur (CG).
		PAN : AAABS1325G
(Appellant)		(Respondent)

Department by : Shri D. K. Jain, DR
Assessee by : Shri S. R. Rao, Adv.
Date of hearing : 06-08-2018
Date of pronouncement : 06-08-2018

ORDER

PER R. K. PANDA, AM :

Both the appeals filed by the Revenue are directed against the common order dated 15.03.2016 of CIT(A), Bilaspur (CG) relating to assessment years 2007-08 and 2008-09 respectively.

2. The Id. 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 which is applicable even to pending appeals, the appeals filed by the Revenue are not maintainable.

3. The Id. 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, both the appeals filed by the Revenue are 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