

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

**ITA No.224/RPR/2017  
Assessment Year : 2012-13**

DCIT – 1(1), Bhilai.	<b>Vs.</b>	M/s Ganpati Motors, G.E. Road, Supela, Bhilai.
		<b>PAN : AAEEFG6628E</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by : Shri Rituparan Namdeo, DR  
Assessee by : Shri S. R. Rao, Adv.  
Date of hearing : 07-08-2018  
Date of pronouncement : 07-08-2018

**ORDER**

**PER R. K. PANDA, AM :**

This appeal filed by the Revenue is directed against the order dated 05.05.2017 of CIT(A)-II, Raipur (CG) relating to assessment year 2012-13.

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 11<sup>th</sup> July, 2018 which is applicable even to pending appeals, 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 appeal filed by the Revenue is 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 07<sup>th</sup> August, 2018.

**Sd/-**  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

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

Dated: 07-08-2018.

*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