

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : 'G'/FRIDAY : NEW DELHI  
BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND  
SMT. BEENA A. PILLAI, JUDICIAL MEMBER

ITA No.2736/Del/2017  
Assessment Year : 2013-14

ITO,  
Ward-2(4),  
Aayakar Bhawan,  
13A, Subhash Road,  
Dehradun.

Vs. Sunder Singh,  
S/o Shri Budh Singh,  
44, Kuthal Gaon,  
Rajpur Road,  
Dehradun.  
PAN: AZIPS4251L

(Appellant)

(Respondent)

Assessee By : Shri Rohit Tiwari, Advocate  
Department By : Shri Atiq Ahmed, Sr. DR

Date of Hearing : 10.08.2018  
Date of Pronouncement : 10.08.2018

ORDER

R.S. SYAL, VP:

The present appeal by the Revenue is directed against the order passed by the CIT(A) on 22.02.2017 in relation to the assessment year 2013-14.

2. During the course of hearing, the Id. AR submitted that pursuant to the mandate of section 268A the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal. He further submitted that as the tax effect involved in the instant appeal is less than Rs.20,00,000/-, the extant appeal is not maintainable. The Id. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.20,00,000/-.

3. We have heard the parties and perused the relevant material on record. Going by the prescription of the aforementioned Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that the Revenue should have either not filed the instant

appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case. However, the Department is at liberty to file the Miscellaneous Application, if the tax effect is found to be more than the prescribed limit of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

4. In the result, the appeal of the Revenue stands dismissed.

The order pronounced in the open court on 10.08.2018.

Sd/-

Sd/-

[BEENA A. PILLAI]  
JUDICIAL MEMBER

[R.S. SYAL]  
VICE PRESIDENT

Dated, 10<sup>th</sup> August, 2018.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.