

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "D": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

ITA No. 4902/Del/2011  
Assessment year 2005-06

ACIT, Circle 18 (1), Room No. 211A, C.R. Building New Delhi.	Vs.	UEM India Ltd. D-19, Kalkaji New Delhi 110 019 PAN AAACU0043Q
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by:	Shri Amit Jain, Sr. DR
Assessee by :	Shri Vinod Gupta, FCA
Date of Hearing	06/08/2018
Date of pronouncement	06/08/2018

**ORDER**

**PER AMIT SHUKLA, J.M**

This is an appeal filed by the Revenue directed against the order of Ld. Commissioner of Income Tax (APPEALS), XXI, New Delhi dated 24.08.2011 pertaining to the assessment year 2005-06.

2. During the course of hearing, the Ld. DR although supported the order of the AO, but could not controvert the fact that tax effect involved in this appeal is less than Rs. 20,00,000/-. The Ld. Counsel appearing for the assessee on the other hand contended that the

disputed addition is only Rs. 28,93,077/- on tax effect is even less than Rs. 10 lakhs. Now 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/-. Therefore the present appeal should be dismissed.

3. Having considered the rival submissions and the material available on record, including the 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 and are made applicable to the pending appeals also by virtue of para 13 of the Circular.

4. 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 appeal comes within the sweep of exclusion clauses as given in para No. 10 & 11 of the said Circular. Thus, going by the prescription of the afore-noted CBDT instructions, and without going into merits of the case, we dismiss the instant appeal filed by the Revenue, being not maintainable, as the tax effect involved in this appeal is less than Rs. 20.00 lacs.

5. In the result, the appeal of the Revenue stands dismissed as indicated above.

This decision was pronounced in the Open Court on 6<sup>th</sup> August, 2018.

**sd/-**

**(L.P. SAHU)**  
**ACCOUNTANT MEMBER**

Dated: 06/08/2018

***Veena***

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

**sd/-**

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, New Delhi

		Date
1.	Draft dictated on (Direct on computer)	01.08.2018
2.	Draft placed before author	.08.2018
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	
5.	Approved Draft comes to the Sr.PS/PS	
6.	Kept for pronouncement on	
7.	File comes back to PS/Sr. PS	
8.	Uploaded on	
9.	File sent to the Bench Clerk	
10.	Date on which file goes to the AR	
11.	Date on which file goes to the Head Clerk.	
12.	Date of dispatch of Order.	