

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'E' BENCH,
NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER, AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

**ITA Nos. 1190 & 1191/DEL/2016
[Assessment Years: 2006-07 & 2007-08]**

The A.C.I.T
Central Circle - 14
New Delhi

Vs.

M/s Kairav Non-Woven Pvt. Ltd
Flat No. 4-R.R. Apartment
3-4, Mangalapuri, Mehrauli
New Delhi

PAN : AACCK 6107 D

**CO No. 181/DEL/2016
ITA Nos. 1190 /DEL/2016
[Assessment Year: 2006-07]**

M/s Kairav Non-Woven Pvt. Ltd
Flat No. 4-R.R. Apartment
3-4, Mangalapuri, Mehrauli
New Delhi

Vs.

The A.C.I.T
Central Circle - 14
New Delhi

PAN : AACCK 6107 D

[Appellant]

[Respondent]

**Date of Hearing : 16.08.2018
Date of Pronouncement : 16.08.2018**

Assessee by : Shri Lalit Mohan, CA
Revenue by : Shri S.R. Senapati, Sr. DR

ORDER

PER BENCH :-

These two appeals by the Revenue and cross objection by the assessee are preferred against the common order of the Commissioner of Income Tax [Appeals] - XXVI, New Delhi dated 03.12.2015 pertaining to assessment years 2006-07 & 2007-08.

2. These two appeals by the Revenue have to be dismissed in the light of the CBDT Circular No. 3/2018 dated 11.07.2018 by which the Board has revised the monetary limit for filing of appeals by the department before the ITAT and the monetary limit has been fixed at Rs. 20 lakhs. The Board at Clause 13 of the said Circular has clarified as under:

“This Circular will apply to SLPs/appeals/cross objections/references to be filed henceforth in Supreme Court/High Court/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”

3. In the light of the aforesaid CBDT Circular, the appeals filed by the Revenue are dismissed. The cross objection filed by the assessee has become otiose.

The order is pronounced in the open court on 16.08.2018.

Sd/-

**[DIVA SINGH]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 16th August, 2018

VL/

Copy forwarded to:

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

**Asst. Registrar,
ITAT, New Delhi**

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the C-DC/DO	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the C-DC/DO	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	