

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: "A", NEW DELHI**

**BEFORE SHRI RAJ PAL YADAV, JUDICIAL MEMBER
&
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

**ITA Nos.- 5865/Del/2011, 972 & 1506/Del/2012
(Assessment Years: 2001-02, 2005-06 & 2006-07)**

Asstt. Commissioner of Income Tax, Central Circle-22, New Delhi.	Vs.	M/s Accurate Meters Ltd., 8 Local Shopping Centre, IInd /IIIrd Floor, Vardhman Siddharth Plaza, Savita Vihar, Delhi-110092.
PAN No: AAACA6996J		
APPELLANT		RESPONDENT

Revenue by : Smt. Aparna Karan, CIT (DR)
Assessee by : Sh. Abhishek, CA

Date of Hearing : 23.08.2018.
Date of Pronouncement : 24/08/2018.

ORDER

PER: N.K. BILLAIYA, AM

These are three separate appeals by the Revenue preferred against three separate orders of the Ld. CIT(A)-III, Delhi-110092, pertaining to different Assessment Years i.e. 2001-02, 2005-06 & 2006-07.

2. A perusal of the grounds of appeals in the captioned appeals show that the tax effect in the impugned appeals is less than Rs. 20 lakhs and therefore all these three appeals are dismissed, in the light of the CBDT Circular No. 3 of 2018 dated 11/07/2018. However, on re-verification, if the Revenue feels that the tax effect is more than Rs. 20 lacs or the grounds of appeals are covered by the exception provided in the aforesaid CBDT Circular No. 3 of 2018 dated 11.07.2018, he may approach the Tribunal as per the provision of law.

3. In the results, the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 24/8/2018

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: 24.08.2018
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	23/8/2018
Date on which the typed draft is placed before the dictating Member	24/8/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	24.8.2018
Date on which the fair order comes back to the Sr. PS/PS	24.8.2018
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	

