

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

**ITA No.87/RPR/2015
Assessment Year : 2010-11**

DCIT, Circle- 1(1), Bilaspur (CG).	Vs.	Subhash Kumar Agrawal, Dabhra Road, Kharasia, Distt. Raigarh, Raigarh (CG).
		PAN : ABDFS6276L
(Appellant)		(Respondent)

**ITA No.114/RPR/2015
Assessment Year : 2010-11**

Subhash Kumar Agrawal, Dabhra Road, Kharasia, Distt. Raigarh, Raigarh (CG).	Vs.	DCIT- 1(2), Bilaspur (CG).
		PAN : ABDFS6276L
(Appellant)		(Respondent)

Department by : Shri D. K. Jain, DR
Assessee by : Shri S. R. Rao, Adv.
Date of hearing : 09-08-2018
Date of pronouncement : 09-08-2018

ORDER

PER R. K. PANDA, AM :

These are cross appeals. The first one is filed by the Revenue and the second one filed by the assessee and are directed against the order dated 19.01.2015 of CIT(A), Bilaspur relating to assessment year 2010-11. For the

sake of convenience, these were heard together and are being disposed of by this common order.

ITA No.87/RPR/2015 (By Revenue) :

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 11th 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.

ITA No.114/RPR/2015 (By Assessee) :

5. The ld. counsel for the assessee, at the outset, did not press the grounds raised by the assessee on account of smallness of the amount. In absence of any

objection from the side of the ld. DR, the grounds raised by the assessee in cross appeal are dismissed as not pressed.

6. In the result, the appeal filed by the Revenue as well as the assessee are dismissed.

Order pronounced in the open Court at the time of hearing itself i.e. on this 09th August, 2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

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

Dated: 09-08-2018.

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