

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'B', NEW DELHI)**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. NARENDRA CHAUDHARY, JUDICIAL MEMBER  
ITA No:-325/Del/2016  
(Assessment Year: 2012-13)**

DCIT Central Circle – 29 New Delhi	Vs.	Ms. Puja Chopra F-1, Bhagat Singh Market, New Delhi PAN AANPA6799H
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue by** : Smt. Rachna Singh, CIT DR  
**Assessee by** : Sh. Shailesh Gupta, CA

**Date of Hearing** : 17.09.2018.  
**Date of Pronouncement** : 17.09.2018.

**ORDER**

**PER: N. K. BILLAIYA, AM**

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals]-30, New Delhi, dated 30.11.2015 for Assessment Year 2012-13.

2. This appeal by the Revenue has to be dismissed in the light of the CBDT Circular No.3/2018 dated 11.07.2018 by which 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 The pending appeals below the specified tax limit in para 3 above may be withdrawn/ not pressed." However, it is observed that in case on re-verification at the end of the Assessing Officer it can be demonstrated that the tax effect is more, or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order relatable to such cases. Such application should be filed within the time period prescribed in the Act.*

3. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.
4. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 17.09.2018.

**Sd/-**  
**(NARENDRA CHODHARY)**  
**JUDICIAL MEMBER**

Dated: 17.09.2018

Neha/-

Copy forwarded to:

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

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

ASSISTANT REGISTRAR  
 ITAT NEW DELHI

Date of dictation	17.09.2018
Date on which the typed draft is placed before the dictating Member	17.09.2018
Date on which the typed draft is placed before the Other Member	17.09.2018
Date on which the approved draft comes to the Sr. PS/PS	17.09.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	17.09.2018
Date on which the fair order comes back to the Sr. PS/PS	17.09.2018
Date on which the final order is uploaded on the website of ITAT	17.09.2018
Date on which the file goes to the Bench Clerk	18.09.2018
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	