

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

**BEFORE SHRI G.D. AGRAWAL, HON'BLE PRESIDENT
&
SHRI K.N. CHARY, JUDICIAL MEMBER**

**ITA No-1414/Del/2012
(Assessment Year: 2009-10)**

ACIT Central Circle-2 3 rd Floor, ATA Centre, E-2, Jhandewalan Extn., New Delhi	vs	O. P. Arora 136-A, Pocket-12, Jasola New Delhi PAN AACPA1874A
Revenue by		Ms. Shefali Swaroop, CIT (DR)
Assessee by		Sh. R. K. Gupta, CA

Date of Hearing	18.09.2018
Date of Pronouncement	18.09.2018

ORDER

PER K. NARSIMHA CHARY, J.M.

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals]-III, Delhi, dated 10.01.2012 for Assessment Year 2009-10.

2. It was seen that tax effect of the appeal filed by the revenue is below Rs.20,00,000/-Therefore, the Id. DR was asked as to why the appeals filed by the revenue should not be dismissed due to low tax effect in the light of the recent CBDT Circular No.03/2018 dated 11th July,2018.

3. The Ld. CIT (DR) fairly admitted that the tax effect involved in the impugned appeal is less than Rs.20 lakhs and therefore, the appeal filed by the Revenue have to be dismissed. He, however, requested that if at any point of time it is noticed that the case of the Revenue falls under any of the amended para 10 of the Circular vide Notification

dated 20.08.2018, the Revenue should be allowed to file Miscellaneous Application for revival of the appeal.

4. After hearing the Ld. DR and on perusal of the material available on record we find the tax effect involved in the grounds raised by the Revenue in each of the impugned appeal is admittedly below Rs.20 lakhs. Therefore, the appeal filed by the Revenue is not maintainable in view of the CBDT Circular No.03/2018 dated 11th July, 2018 which is applicable even to pending appeals. However, if the Revenue at any point of time finds that the case of the Revenue falls under any of the clauses as per amended para 10 of the said Circular vide Notification dated 20.08.2018, the Revenue is at liberty to file Miscellaneous Application for revival of the appeal. The appeals filed by the revenue are accordingly dismissed.

5. In the result, the appeal filed by the Revenue is dismissed in the terms indicated above.

Order pronounced in the open Court on 18.09.2018

Sd/-

(G.D. AGRAWAL)
PRESIDENT

Sd/-

(K. NARSIMHA CHARY)
JUDICIAL MEMBER

Dated: 18.09.2018

Neha

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	19.09.2018
Date on which the typed draft is placed before the dictating Member	19.09.2018
Date on which the typed draft is placed before the Other Member	19.09.2018
Date on which the approved draft comes to the Sr. PS/PS	19.09.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	19.09.2018
Date on which the fair order comes back to the Sr. PS/PS	19.09.2018
Date on which the final order is uploaded on the website of ITAT	19.09.2018
Date on which the file goes to the Bench Clerk	19.09.2018
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	