

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “G”, NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.5436/Del/2012
Assessment Year : 2009-10**

DCIT, Circle- 8(1), New Delhi.	Vs.	Sharp Menthol India Ltd., 1 st Floor, Sagar Centre, Plot No.9, Gujarawalan Tower, New Delhi.
		PAN : AABCS3644N
(Appellant)		(Respondent)

Department by : Shri S. S. Rana, CIT-DR
Assessee by : Shri S. D. Kapila, Adv.
Shri R. R. Maurya, Adv.

Date of hearing : 13-09-2018
Date of pronouncement : 13-09-2018

ORDER

PER R. K. PANDA, AM :

This appeal filed by the Revenue is directed against the order dated 06.07.2012 of CIT(A)- XI, New Delhi relating to assessment year 2009-10.

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 admitted that the tax effect involved in the impugned appeal is less than Rs.20 lakhs and therefore, the appeal filed by the Revenue has 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 both the sides, we find the tax effect involved in the grounds raised by the Revenue in 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.

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

Order pronounced in the open Court at the time of hearing itself i.e. on this 13th September, 2018.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

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

Dated: 13-09-2018.

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., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi