

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

**BEFORE SHRI G.D. AGRAWAL, PRESIDENT  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.88/Del/2015  
Assessment Year: 2010-11**

ITO (Exemptions), Room No 208, 2 <sup>nd</sup> Floor, CGO-1, Hapur Road, Ghaziabad.	vs	Om Charitable Trust, 47/L-4, Jawahar Quarters, Meerat PAN: AAATO1865D
Appellant		Assessee

<b>Revenue by</b>	<b>Ms. Rashmita Jha, Sr. DR</b>
<b>Assessee by</b>	<b>Shri K.Sampath, AR</b>

<b>Date of Hearing</b>	<b>26.09.2018</b>
<b>Date of Pronouncement</b>	<b>26.09.2018</b>

**ORDER**

**PER K.NARASIMHA CHARY, JM**

Challenging the order of the learned Commissioner of Income-tax (Appeals), Meerut (for short "Ld. CIT(A)) dated 13.10.2014, Revenue preferred this appeal.

2. We have heard the assessee and perused the material on record. As is seen from the record, it came to our notice that the tax effect involved in this case is

Rs. 18,93,236/-, being less than Rs.20 lacs, which squarely falls within the ambit of Circular No.3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No.3/2018 dated 11.07.2018 for preferring appeals before tribunal by the revenue. On perusal of the Circular No.3/2018 dated 11.07.2018 and the materials available on record, Ld. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We also find that the Circular makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. We find that the Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserves to be dismissed in terms of low tax effect vide Circular No.3/2018 dated 11.07.2018. Accordingly, this being a low tax effect case, we dismiss this appeal of revenue in limine, as unadmitted, without going into the merits of the case.

4. In the result, Appeal is dismissed.

**Order pronounced in the open court on 26<sup>th</sup> September, 2018**

**Sd/-  
(G.D. AGRAWAL)  
PRESIDENT**

**Sd/-  
(K. NARASIMHA CHARY)  
JUDICIAL MEMBER**

Dated: 26<sup>th</sup> September, 2018

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI