

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

**BEFORE SH. H.S. SIDHU, JUDICIAL MEMBER
AND
SH. ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.1966/Del/2015
Assessment Year: 2010-11

ITO, WARD 1(2) NEW DELHI ROOM NO.2417, 24 TH FLOOR, E-2 BLOCK, PRATYAKSH KAR BHAWAN, DR. SHYAMA PRASAD MUKHERJEE CIVIC CENTRE, JAWAHAR LAL NEHRU MARG, NEW DELHI – 110 0002	Vs.	INSTITUTE OF ROAD TRAFFIC EDUCATION, B-128, DDA SHEDS, OKHLA INDUSTRIAL AREA, PHASE-1, NEW DELHI – 110 020 (PAN: AAAA0049G)
(Appellant)		(Respondent)

And

C.O. NO. 317/DEL/2015
(IN ITA NO. 1966/DEL/2015)
Assessment year: 2010-11

INSTITUTE OF ROAD TRAFFIC EDUCATION, B-128, DDA SHEDS, OKHLA INDUSTRIAL AREA, PHASE-1, NEW DELHI – 110 020 (PAN: AAAA0049G)	Vs.	ITO, WARD 1(2) NEW DELHI ROOM NO.2417, 24 TH FLOOR, E-2 BLOCK, PRATYAKSH KAR BHAWAN, DR. SHYAMA PRASAD MUKHERJEE CIVIC CENTRE, JAWAHAR LAL NEHRU MARG, NEW DELHI – 110 0002
(Appellant)		(Respondent)

Department by	Sh. K. Hauthang, Sr. DR.
Assessee by	Sh. Abhishek K. Anand, Adv.

ORDER

PER H.S. SIDHU, J.M.:

This appeal by the Revenue and Cross Objection by the Assessee against the order passed by the Ld. CIT(A) in relation to assessment year 2010-11.

2. The learned DR supported the order of the Assessing Officer, but could not controvert the fact that the tax effect involved in this appeal is less than Rs.20,00,000/-.

3. We have heard both the parties and perused the relevant material on record. It is noticed that recently the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal.

4. From the afore-noted Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeal filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal. Accordingly, we dismiss the instant appeal filed by the Revenue without going into merits of the case. However, the Department is

at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

5. As regards Assessee's Cross Objection is concerned, since we have already dismissed the Revenue's appeal on account of low tax effect involved, as aforesaid, hence, the Cross Objection filed by the Assessee has become infructuous and, therefore, we dismiss the same.

6. In the result, the appeal of the Revenue as well as Cross Objection of the Assessee are dismissed.

The decision is pronounced on 04th October, 2018.

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 04th October, 2018.

"SRBHATNAGAR"

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi

