

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

**BEFORE SH. H.S. SIDHU, JUDICIAL MEMBER
AND
SH. L.P. SAHU, ACCOUNTANT MEMBER**

ITA No. 3998/Del/2013
Assessment Year: 2002-03

ADIT, CIRCLE 1(2), (INTL. TAXATION), 410, E-2 BLOCK, 4 TH FLOOR, CIVIC CENTRE, NEW DELHI – 110 002	Vs.	M/S HNS INDIA VSAT INC., C/O ERNST & YOUNG, 2 ND FLOOR, CAPITAL COURT, LSC-PHASE-III, OLOF PALME MARG, MUNIRKA, NEW DELHI – 110 067 (PAN: AABCH2740L)
(Appellant)		(Respondent)

Department by	Smt. Rinku Singh, Sr. DR.
Assessee by	Sh. Salil Kapoor, Adv.

ORDER

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

This appeal by the Revenue against the impugned order passed by the Ld. CIT(A)-XXXIC, New Delhi in relation to assessment year 2002-03.

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or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal.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. In the result, the appeal of the Revenue stands are dismissed.

The decision is pronounced on 15th October, 2018.

Sd/-

(L.P. SAHU)
ACCOUNTANT MEMBER

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 15TH October, 2018.

“SRBHATNAGAR”

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

