

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

**BEFORE SH. H.S. SIDHU, JUDICIAL MEMBER**

ITA No. 3505/Del/2018  
Assessment Year: 2009-10

INCOME TAX OFFICER, WARD 1(5), A-2D, AAYAKAR BHAWAN, SECTOR-24, NOIDA-201301 (UP)	Vs.	SH. JAGAN NATH BHANDARI S/O SH. TEK CHAND BHANDARI, E-106, SECTOR-21, JALVAYU VIHAR, NOIDA, DISTT. GAUTAM BUDH NAGAR, (PAN: AIJPB4379A)
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by	Sh. B.S. Anant, Sr. DR
Assessee by	None

**ORDER**

These appeals by the Revenue are against the impugned orders passed by the Ld. CIT(A)-I, Noida in relation to assessment years 2009-10.

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. In this case, Notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor its authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, I am of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, I am deciding the present appeals exparte qua assessee, after hearing the Ld. DR and perusing the records.

4. I have heard the Ld. DR 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.

5. 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Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal.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, I dismiss the instant appeals 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 appeals of the Revenue stand dismissed.

6. In the result, both the appeals of the Revenue stand dismissed.

The decision is pronounced on 31<sup>ST</sup> October, 2018.

SD/-

**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

Dated: 31<sup>ST</sup> October, 2018.

“SRBHATNAGAR”

**Copy forwarded to:**

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

Asst. Registrar, ITAT, New Delhi

