

IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH : RAIPUR

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No.90/RPR/2015  
Assessment Year: 2010-11

ITO, Ward 2(3),  
Ayakar Bhavan,  
Vyapa Vihar,  
Bilaspur (CG).

Vs. Shantipushpa Associates,  
Opp. Bank of Baroda,  
Link Road,  
Bilaspur (CG).

PAN : AAFFS5574B

(Appellant)

(Respondent)

Assessee by : Shri Sunil Kumar Agrawal, CA &  
Ms Lakshmi Sharma  
Revenue by : Shri V.B. Sargar, DR

ORDER

PER R.K. PANDA, AM:

This appeal by the Revenue is directed against the order dated 12<sup>th</sup> January, 2015 of the CIT(A), Bilaspur, relating to Assessment Year 2010-11.

2. At the time of hearing, the Id. counsel for the assessee pointed out that the tax effect in the grounds raised by the Revenue is, admittedly, below Rs.20 lakhs and, therefore, in view of the recent CBDT Circular No.03/2018 dated 11<sup>th</sup> July, 2018, the appeal filed by the Revenue is not maintainable and has to be dismissed. The Id. DR

fairly conceded that the tax effect involved in the grounds raised by the Revenue is, admittedly, below Rs.20 lakhs. In view of the above submissions of both the sides and considering the fact that the tax effect on the grounds raised by the Revenue is below Rs.20 lakhs, therefore, in the light of the CBDT Circular No.03/2018 dated 11<sup>th</sup> July, 2018, which is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable. 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<sup>th</sup> August, 2018, the Revenue is at liberty to file Miscellaneous Application for revival of the appeal. The appeal filed by the Revenue is, accordingly, dismissed.

3. In the result, the appeal filed by the Revenue is dismissed.

The decision was pronounced on 16<sup>th</sup> November, 2018.

Sd/-

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 16<sup>th</sup> November, 2018

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

Sr. Private Secretary, ITAT, New Delhi.