

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No. 5370/Del/2015
Asstt. Year: 2008-09

DCIT Central Circle-19, Room No. 104, ARA Centre, E-2, Jhandewalan Extn. New Delhi -110055	Vs.	Services India Pvt. Ltd. B-44, Malcha Marg, Chankya Puri New Delhi PAN AABC10800Q
(Appellant)		(Respondent)

CO No. 423/Del/2015
(In ITA No. 5370/Del/2015)
Asstt. Year 2008-09

Services India Pvt. Ltd. B-44, Malcha Marg, Chankya Puri New Delhi PAN AABC10800Q	Vs.	DCIT Central Circle-19, Room No. 104, ARA Centre, E-2, Jhandewalan Extn. New Delhi -110055
(Appellant)		(Respondent)

Department by:	Shri Amit Katoch, Sr. DR
Assessee by :	Shri Nippun Mittal CA
Date of Hearing	20/11/2018
Date of pronouncement	27/11/2018

ORDER

PER AMIT SHUKLA, J.M.

The appeal filed by the Revenue is directed against the order of Ld. Commissioner of Income Tax (APPEALS), XXVII, New Delhi dated 08.06.2015 pertaining to the assessment year 2008-09. In this case the addition disputed before the Ld. CIT(A) was only Rs. 15,34,120/- which has been deleted by the Ld. CIT(A) against which department has come into appeal.

2. However, in the grounds of appeal raised by the department it is noticed that a different figure has been taken which does not correspond to the impugned orders. Ld. CIT (DR) admitted that the grounds filed by the revenue is apparently incorrect and the only disputed amount is of Rs. 15,34,120/-, because the addition made by the AO was itself Rs. 15,34,120/-. The tax effect on the disputed amount is thus much below Rs. 20 lacs, which fact has been admitted by both the parties the tax effect is below the monetary limit of Rs. 20 lakhs. Now in view of CBDT Circular No.03/2018 dated 11th July 2018 wherein it has clarified that the revenue would not prefer an appeal before the Tribunal if the tax effect is less than Rs.20 lakhs.

3. Accordingly, revenue's appeal is dismissed as not maintainable.

CO No. 423/Del/2015
Asstt. Year 2008-09

At the time of hearing Ld. Counsel submitted that Cross Objection filed by the assessee becomes infructuous and is dismissed as such.

4. In the result, the appeal of the Revenue as well as CO of the assessee stand dismissed *in-liminie*.

Order pronounced in the Open Court on 27th November, 2018.

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 27/11/2018

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR: ITAT

sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, New Delhi