

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

ITA No.4779/Del/2015  
Asstt. Year: 2007-08

ACIT Central Circle-15 Room No. 354, 3 <sup>rd</sup> Floor, Jhandewalan Extension New Delhi 110 055.	Vs.	M/s. Param Dairy Ltd. 11/58, Param Tower, Pusa Road, New Delhi-110 005 PAN AAACP8066C
<b>(Appellant)</b>		<b>(Respondent)</b>

CO No. 483/Del/15  
(In ITA No. 4779/Del/2015)  
Asstt. Year 2007-08

M/s. Param Dairy Ltd. 11/58, Param Tower, Pusa Road, New Delhi-110 005 PAN AAACP8066C	Vs.	ACIT Central Circle-15 Room No. 354, 3 <sup>rd</sup> Floor, Jhandewalan Extension New Delhi 110 055.
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by:	Shri G. Johnson, Sr. (DR)
Assessee by :	Shri P.C. Yadav, Advocate
Date of Hearing	03/12/2018
Date of pronouncement	03/12/2018

## **ORDER**

**PER AMIT SHUKLA, J.M.**

The appeal filed by the Revenue is directed against the order of Ld. Commissioner of Income Tax (Appeals), 7, New Delhi dated 23.03.2015 pertaining to the assessment year 2007-08.

2. During the course of hearing, the Ld. Sr. DR although supported the order of the AO, but could not controvert the fact that tax effect involved in this appeal is less than Rs. 20,00,000/-. The Ld. Counsel appearing for the assessee on the other hand contended that the present appeal of the Revenue is not maintainable in view of recent Circular of CBDT No. 3/2018 dated 11th July, 2018, whereby the monetary limit of tax effect for not filing appeals before the Tribunal has been revised to Rs. 20,00,000/-. The disputed amount involved is Rs. 56,00,000/- which is below Rs. 20 lacs.

3. Having considered the rival submissions and the material available on record, including the above circular, we find that the above circular of CBDT on pecuniary limit has been issued in supersession of earlier CBDT Circular No. 21 of 2015 dated 10.12.2015, revising the monetary limit of tax effect from Rs. 10,00,000/- to Rs. 20,00,000/-. These instructions of CBDT have now statutory force within the provisions of section 268A and are made applicable to the pending appeals also by virtue of para 13 of the Circular.

4. This Circular contains clear instructions to the Department to withdraw or not to press such appeals filed before the ITAT wherein tax effect involved does not exceed Rs. 20,00,000/-. It is not the case

of the Revenue that the present appeal comes within the sweep of exclusion clauses as given in para No. 10 & 11 of the said Circular. Thus, going by the prescription of the afore-noted CBDT instructions, and without going into merits of the case, we dismiss the instant appeal filed by the Revenue, being not maintainable, as the tax effect involved in this appeal is less than Rs. 20.00 lacs.

5. In the result, the appeal of the Revenue stands dismissed as indicated above.

**CO No. 483/Del/2015**  
**Asstt. Year 2007-08**

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 3<sup>rd</sup> December, 2018.

sd/-

sd/-

**(L.P. SAHU)**  
**ACCOUNTANT MEMBER**

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Dated: 03/12/2018

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

ASSISTANT REGISTRAR  
ITAT, New Delhi

