

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

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

ITA No.3625/Del/2012
Asstt. Year: 2008-09

ACIT Central Circle-21, Room No. 344, E-2, ARA Centre, Jhandewalan Extn. New Delhi – 110 055	Vs.	Behl Promoters & Realtors Pvt. Ltd. E-108, 2 nd Floor, Masjid Moth, Greater Kailash-II New Delhi PAN AACCB4739J
(Appellant)		(Respondent)

Department by:	Shri Sridhar Dora, Sr.DR
Assessee by :	Shri Kapil Goel, Advocate
Date of Hearing	10/12/2018
Date of pronouncement	10/12/2018

ORDER

PER L.P. SAHU, A.M.

The appeal filed by the Revenue is directed against the order of Ld. Commissioner of Income Tax (Appeals)-II, Delhi dated 26.04.2012 pertaining to the assessment year 2008-09.

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. 58,26,579/- 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.

Order pronounced in the Open Court on 10th December, 2018.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER
Dated: 10 /12/2018

sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

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

ASSISTANT REGISTRAR
ITAT, New Delhi