

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

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

ITA No.405/Del/2016  
Assessment Year: 2012-13

ASSTT. COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE-07, NEW DELHI ROOM NO. 330, ARA CENTRE, JHANDEWALAN EXTENSION, NEW DELHI – 110 055	<b>Vs.</b>	M/S PARKVIEW CITY LTD., F-2/7, OKHLA INDUSTRIAL AREA, PHASE-I, NEW DELHI (PAN: AAACS4407Q)
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by	Shri Sridhar Doram, Sr. DR.
Assessee by	Shri Rajat Jain, FCA

**ORDER**

**PER H.S. SIDHU, J.M.:**

This appeal by the Revenue is directed against the order passed by the Ld. CIT(A)-24, New Delhi in relation to assessment year 2012-13.

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. On the contrary, Ld. A.R. for the assessee stated that the tax effect involved in this case is less than Rs. 20 lacs.

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Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal.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

6. In the result, the appeal of the Revenue is dismissed.

The decision is pronounced on 11<sup>th</sup> December, 2018.

**Sd/-**

**Sd/-**

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

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

Dated: 11<sup>th</sup> December, 2018.

“SRBHATNAGAR”

**Copy forwarded to:**

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

