

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : C : NEW DELHI

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

ITA No.822/Del/2015  
Assessment Year: 2011-12

DCIT,  
Central Circle-II,  
Faridabad.

Vs. Rajiv Nath,  
H.No.1344,  
Sector-14,  
Faridabad.

PAN: AABPN8195J

(Appellant)

(Respondent)

Assessee by : Shri V.K. Aggarwal, Advocate &  
Ms Sweta Bansal, CA  
Revenue by : Shri Rampal Meena, CIT, DR  
Date of Hearing : 18.12.2018  
Date of Pronouncement: 18.12.2018

ORDER

PER R.K. PANDA, AM:

This appeal by the Revenue is directed against the order dated 11<sup>th</sup> December, 2014 of the CIT(A)-3, Gurgaon, relating to Assessment Year 2011-12.

2. The Id. AR, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.20 lac 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 ld. DR fairly conceded that the tax effect involved in the grounds raised by the Revenue is, admittedly, below Rs.20 lac. We, therefore, hold that the appeal filed by the Revenue is not maintainable in view of the CBDT Circular No.03/2018 dated 11<sup>th</sup> July, 2018 which is applicable even to pending appeals. 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 in the open court on 18.12.2018 at the time of hearing.

Sd/-  
(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Sd/-  
(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 18<sup>th</sup> December, 2018

dk

Copy forwarded to

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

Asstt. Registrar, ITAT, New Delhi.