

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.1599/Del/2016
Assessment Year: 2011-12

ACIT,
Circle-14(1),
New Delhi.

Vs. Kafila Hospitality & Travels
Pvt. Ltd.,
10185-C, Arya Samaj Road,
Karol Bagh,
New Delhi.

PAN: AAACD3853F

(Appellant)

(Respondent)

Assessee by : Shri Manu Monga, Advocate &
Shri P.N. Monga, Advocate
Revenue by : Shri Amit Katoch, Sr.DR
Date of Hearing : 19.12.2018
Date of Pronouncement: 19.12.2018

ORDER

PER R.K. PANDA, AM:

This appeal by the Revenue is directed against the order dated 5th January, 2016 of the CIT(A)-17, New Delhi, relating to Assessment Year 2011-12.

2. The ld. 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 11th 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 11th 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 20th 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 19.12.2018 at the time of hearing.

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 19th December, 2018

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

Asstt. Registrar, ITAT, New Delhi