

**In the 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. 6888/Del/2017  
Assessment Year: 2013-14**

|   |            |   |
|---|------------|---|
| ACIT, Central Circle-66(1),<br>New Delhi.<br><br><b>(Appellant)</b> | <b>vs.</b> | Ankit Jain, Tower – 9 – 4B, Bellevue,<br>Central Park-2, Sohna Road, Sector-<br>48, Gurgaon.<br>PAN – ADVPJ8823C<br><b>(Respondent)</b> |
|---|------------|---|

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|----------------------|--------------------------|
| <b>Appellant by</b>  | Sh. Sridhar Dora, Sr. DR |
| <b>Respondent by</b> | None                     |

|                              |            |
|------------------------------|------------|
| <b>Date of Hearing</b>       | 19.12.2018 |
| <b>Date of Pronouncement</b> | 19.12.2018 |

**ORDER**

**Per L.P. Sahu, A.M.:**

This appeal at the instance of Revenue arises out of the order passed by the CIT(A) in relation to the captioned assessment year.

2. During the course of hearing, the ld. DR, although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.20,00,000/- and that the present appeal of the Revenue is not maintainable in view of recent Circular of CBDT No. 3/2018 dated 11<sup>th</sup> July, 2018, whereby the monetary limit of tax effect for not filing appeals before the Tribunal has been revised to Rs.20,00,000/-.

3. Having gone through the 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 of the IT Act and are made applicable to the pending appeals also by virtue of para 13 of the Circular. 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.

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

Order pronounced in the open court on 19<sup>th</sup> December, 2018.

**Sd/-**  
**(H.S. Sidhu)**  
**Judicial member**

**Sd/-**  
**(L.P. Sahu)**  
**Accountant Member**

Dated: 19.12.2018

*\*aks\**

*Copy of order forwarded to:*

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|--|---------------------------|
| <i>(1) The appellant</i>               | <i>(2) The respondent</i> |
| <i>(3) Commissioner</i>                | <i>(4) CIT(A)</i>         |
| <i>(5) Departmental Representative</i> | <i>(6) Guard File</i>     |

*By order*

*Assistant Registrar  
Income Tax Appellate Tribunal  
Delhi Benches, New Delhi*