

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI**

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

ITA No.5234/Del/2018
Assessment Year: 2010-11

ITO, Ward – 1(5) Noida	Vs	Sh. Jagpal Singh S/o Sh. Rishal Singh, Village Jaganpur Afzalpur, Post : Dankaur, Distt : Gautam Budh Nagar (PAN No. GDAPS8487J)
(APPELLANT)		(RESPONDENT)

Appellant by	Sh.S.L. Anuragi, Sr. DR
Respondent by	None

Date of hearing:	14/01/2019
Date of Pronouncement:	14/01/2019

ORDER

PER N. S. SAINI AM:

1. This appeal filed by the revenue is directed against the order dated 30.04.2018 of the CIT(A)-1, Noida to A. Y. 2010-11.
2. None appeared on behalf of the assessee at the time of hearing. Therefore, this appeal is being disposed of on the basis of material available on record and after hearing the Ld. DR.
3. The Ld. DR fairly conceded that the tax effect involved in the appeal filed by the revenue is below Rs.20,00,000/-. The CBDT vide circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 has revised the monetary limit to Rs.20,00,000/- for filing of the appeals by the department before ITAT. As per para 3 of the said circular it is also clarified that the pending appeals of the department before ITAT having monetary

limit of Rs. 20,00,000/- will be treated as withdrawn. Since in the instant case the tax effect is admittedly below Rs. 20,00,000/-, therefore, in view of the latest CBDT Circular cited (supra) the appeal filed by the revenue is dismissed.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court at the time of hearing itself i.e. on 14.01.2019.

Sd/-
(N. S. SAINI)
ACCOUNTANT MEMBER

Dated: 14.01.2019.

Neha

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

Assistant Registrar
ITAT, New Delhi

Date of dictation	14.01.2019
Date on which the typed draft is placed before the dictating Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	14.01.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	