

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

I.T.A No.4806/DEL/2016
Assessment Year: 2007-08

Assistant Commissioner of Income Tax, Circle-30(1), New Delhi.	vs.	M/s. ACE International, M-19, 1 st Floor, M-Block Market, Greater Kailash-II, New Delhi.
TAN/PAN: AAFA 8218J		
(Appellant)		(Respondent)

Appellant by:	Shri Praveen Kumar, Sr.D.R.		
Respondent by:	None		
Date of hearing:	14	01	2019
Date of pronouncement:	14	01	2019

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the Revenue against the impugned order dated 30.06.2016 passed by Commissioner of Income Tax (Appeals)-X, New Delhi for the Assessment Year 2007-08.

2. Here in this appeal of the Revenue, the amount in dispute is Rs.32,11,053/- on which tax effect is much below the new prescribed monetary limit for filing of appeal by the Department before the ITAT of Rs.20 lac vide CBDT Circular No.03/2008 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th

July, 2018. Accordingly, the appeal of the Revenue is dismissed as non maintainable because of low tax effect.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 14th January, 2019.

Sd/-

[O.P. Kant]

ACCOUNTANT MEMBER

DATED: 14th January, 2019

PKK:

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER