

**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.4937/DEL/2016  
Assessment Year: 2010-11

ITO, Ward-2(2), New Delhi.	vs.	M/s. Alfa Autotech Pvt. Ltd., 318-D, Mayur Vihar-II, New Delhi.
TAN/PAN: AAHCA 2027P (Appellant)		(Respondent)

Appellant by:	Shri Praveen Kumar, Sr.D.R.		
Respondent by:	Shri Rajiv Saxena, Adv.		
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 21.07.2016 passed by Commissioner of Income Tax (Appeals)-I, New Delhi for the Assessment Year 2010-11.

2. Admittedly, the total income assessed by the Assessing Officer is Rs.61,60,000/- 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 11<sup>th</sup> 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 14<sup>th</sup> January, 2019.**

Sd/-

**[O.P. Kant]**

**ACCOUNTANT MEMBER**

DATED: 14<sup>th</sup> January, 2019

PKK:

Sd/-

**[AMIT SHUKLA]**

**JUDICIAL MEMBER**