

**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.4039/DEL/2016
Assessment Year: 2007-08

ITO, Ward-2(1), New Delhi.	vs.	M/s. Ajay Textiles Pvt. Ltd., B-38, Sagar Apartments, 6 Tilak Marg, New Delhi.
TAN/PAN: AAACA0614M (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 03.05.2016 passed by Commissioner of Income Tax (Appeals)-I, New Delhi for the Assessment Year 2008-09.

2. Admittedly, the total income assessed by the Assessing Officer is Rs.40,80,000/- 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 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