

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'SMC' NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER**

**ITA No. 5366/Del/2018  
Assessment Year: 2009-10**

ITO Ward 2(5) Room No. 407, 4 <sup>th</sup> Floor, Aayakar Bhawan A-2D, Sector-24 Noida.	vs	Vijay Gambhir 1537, Sector-29, Gautam Budh Nagar, Noida. <b>ABUPG1144L</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Revenue by</b>	<b>Shri S.L. Anuragi, Sr. DR</b>
<b>Assessee by</b>	<b>Shri Sanjay Gupta, CA</b>

<b>Date of Hearing</b>	<b>23.01.2019</b>
<b>Date of Pronouncement</b>	<b>23.01.2019</b>

**ORDER**

This appeal by the Revenue against the impugned order passed by the Ld. CIT(A)-I, Noida in relation to assessment year 2009-10.

2. The learned DR supported the order of the Assessing Officer, but could not controvert the fact that the tax effect involved in this appeal is less than Rs.20,00,000/-.

3. I have heard both the parties and perused the relevant material on record. It is noticed that recently the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective

effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal.

4. From the afore-noted Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeal filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. Going by the prescription of the afore-noted Circular, I am of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal. Accordingly, I dismiss the instant appeal filed by the Revenue without going into merits of the case. However, the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

5. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 23/01/2019

Sd/-  
**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

Dated: 23.01.2019

\*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

TRUE COPY

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	23.01.2019
Date on which the typed draft is placed before the dictating Member	23.01.2019 24.01.2019
Date on which the typed draft is placed before the Other 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	24/01
Date on which the final order is uploaded on the website of ITAT	24/01
Date on which the file goes to the Bench Clerk	24/01
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	