

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

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

ITA No. 6650/Del/2018  
Assessment Year: 2010-11

ITO Ward 3(3), Room No. 511, A-2D, Aayakar Bhawan, Sector-24, Noida.	Vs.	Safiya S/o Sh. Mustak Ali, Vill-Usmanpur, Tehsil Dankaur, Gautam Budh Nagar, Uttar Pradesh. <b>JNEPS4657B</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by	Sh. S.L. Anuragi, Sr. DR
Assessee by	None

Date of Hearing	23/01/2019
Date of Pronouncement	23/01/2019

**ORDER**

This appeal by the Revenue against the impugned order passed by the Ld. CIT(A)-I, Noida in relation to assessment year 2010-11.

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/-. In this case, Notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor his authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, I am of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, I am deciding the present appeal exparte qua assessee, after hearing the Ld. DR and perusing the records.

3. I have heard Ld. DR 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Circular, I am of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal.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.

The decision is pronounced 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(A)
5. DR

Asst. 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
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	23/01
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	25/01
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	