

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

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SH. K. N. CHARY, JUDICIAL MEMBER**

ITA No.5427/Del/2015
Assessment Year: 2008-09

ACIT Central Circle -03, Room No.332 ARA Centre, Jhandewalan Extn. New Delhi	Vs	Bhushan Energy Ltd. 7 th Floor, Bhushan Centre, Hayat Regency Complex, Bhikaji Cama Place New Delhi -110066 PAN AAACC7445H
(APPELLANT)		(RESPONDENT)

Appellant by	Ms. Ashima Neb, Sr. DR
Respondent by	Shri Ashwani Kumar, Advocate

Date of hearing:	24/01/2019
Date of Pronouncement:	24/01/2019

ORDER

PER R.K. PANDA AM:

1. This appeal filed by the revenue is directed against the order dated 02.06.2015 of the CIT(A)-23, New Delhi for A. Y. 2008-09.
2. The Ld. Counsel for the assessee at the outset submitted that the revenue has challenged the order of the CIT(A) in deleting the addition of Rs.62,33,456/-and therefore, the tax effect of the ground raised by the revenue being below Rs.20,00,000/-, the appeal filed by the revenue has to be dismissed.
3. In view of the CBDT Circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 raising the monetary limit to Rs.20,00,000/- for

filing of the appeals by the department before ITAT the appeal of the revenue is not maintainable. As per para 3 of the said circular it is also clarified that the pending appeals of the department before ITAT having monetary limit of Rs. 20,00,000/- or less will be treated as withdrawn. Since in the instant case the tax effect is admittedly below Rs. 20,00,000/-, therefore, in view of the latest CBDT Circular cited (supra) the appeal filed by the revenue is dismissed on account of low tax effect.

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

Order pronounced in the open court at the time of hearing itself i.e. on 24.01.2019.

Sd/-
(K. NARSIMHA CHARY)
JUDICIAL MEMBER

Dated: 24.01.2019.

Neha

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER

By Order

Assistant Registrar
 ITAT, New Delhi

Date of dictation	24.01.2019
Date on which the typed draft is placed before the dictating 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	
Date on which the final order is uploaded on the website of ITAT	25.01.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	