

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

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER
AND
Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.17/Del/2016
Assessment Year: 2011-12

ITO, Ward -71 (2) New Delhi	Vs	Rajesh Bansal LUV-303, Agarsen Aawas, I. P. Extension, Parparganj, New Delhi -110092 PAN AAHPB7993C
(APPELLANT)		(RESPONDENT)

Appellant by	Sh.Amit Katoch, Sr. DR
Respondent by	Sh. S. S. Gupta, C.A.

Date of hearing:	24/01/2019
Date of Pronouncement:	25/01/2019

ORDER

PER B. R. R KUMAR AM:

This appeal filed by the revenue is directed against the order dated 12.10.2015 of the CIT(A)-21, New Delhi relating to A.Y. 2011-12.

2. The Ld. Counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the revenue is below Rs.20 lakhs. Therefore, in view of the latest CBDT Circular No.03/2018 dated 11th July,2018, the appeal filed by the Revenue is not maintainable.

3. The Ld. DR fairly conceded that the tax effect involved in the grounds raised by the revenue is below Rs.20 lakhs and therefore, the appeal filed by the Revenue has to be dismissed. He, however, requested that, if, at any point of time it is noticed that the case of the Revenue falls under any of the

amended para 10 of the Circular vide Notification dated 20.08.2018, the Revenue should be allowed to file Miscellaneous Application for revival of the appeal.

4. After hearing both the sides and on perusal of the material available on record we find the tax effect involved in the grounds raised by the Revenue in the impugned appeal is admittedly below Rs.20 lakhs. Therefore, the appeal filed by the Revenue is not maintainable in view of the CBDT Circular No.03/2018 dated 11th July, 2018 which is applicable even to pending appeals. However, if the Revenue, at any point of time finds that the case of the Revenue falls under any of the clauses as per amended para 10 of the said Circular vide Notification dated 20.08.2018, the Revenue is at liberty to file Miscellaneous Application for revival of the appeal. The appeal filed by the revenue is accordingly dismissed.

5. In the result, the appeal filed by the Revenue is dismissed in the terms indicated above.

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

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER
Dated: 25-01-2019.
Neha

Sd/-
(B. R. R KUMAR)
ACCOUNTANT MEMBER

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

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	