

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A No.4811/DEL/2016
Assessment Year: 2011-12

Dy. CIT, Circle-68(1), New Delhi.	vs.	Capt. Naresh Kumar Beri, C-9, 2 nd Floor, Greater Kailash, Part-I, New Delhi.
TAN/PAN: AGSPB 5807A (Appellant)		(Respondent)

Appellant by:	Shri Rinku Singh, Sr.D.R.		
Respondent by:	Shri Vinod Kumar, CA.		
Date of hearing:	23	01	2019
Date of pronouncement:	23	01	2019

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the Revenue against the impugned order dated 24.06.2016 passed by Commissioner of Income Tax (Appeals)-21, New Delhi for the Assessment Year 2011-12.

2. Admittedly, the total income assessed by the Assessing Officer is Rs.2,10,000/- and Rs.36,19,141/- 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 23rd January, 2019.

Sd/-

**[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER**

DATED: 23rd January, 2019

PKK:

Sd/-

**[AMIT SHUKLA]
JUDICIAL MEMBER**