

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : F : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No.2283/Del/2016  
Assessment Year: 2007-08

ITO,  
Ward-51(1),  
New Delhi.

Vs. Swastik Enterprises,  
Plot No.31, Gali No.5,  
New Rohtak Road,  
Anand Parbat Indl. Area,  
New Delhi.

PAN: AAFTS6921K

(Appellant)

(Respondent)

Assessee by : None  
Revenue by : Shri Surender Pal, Sr.DR

Date of Hearing : 06.02.2019  
Date of Pronouncement: 06 .02.2019

ORDER

PER R.K. PANDA, AM:

This appeal by the Revenue is directed against the order dated 8<sup>th</sup> February, 2016 of the CIT(A)-17. New Delhi, relating to Assessment Year 2007-08.

2. None appeared on behalf of the assessee when the name of the assessee was called. It was seen that the tax effect involved in the ground raised by the Revenue is below Rs.20 lakhs. The ld. DR also fairly conceded the tax effect involved in the ground raised by the Revenue is below Rs.20 lac . Therefore, in view of the recent

CBDT Circular No.03/2018 dated 11<sup>th</sup> July, 2018, the appeal filed by the Revenue is not maintainable and has to be dismissed. We, therefore, hold that the appeal filed by the Revenue is not maintainable in view of the CBDT Circular No.03/2018 dated 11<sup>th</sup> 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<sup>th</sup> August, 2018, the Revenue is at liberty to file Miscellaneous Application for revival of the appeal. The appeal filed by the Revenue is, accordingly, dismissed.

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

The decision was pronounced in the open court on 06.02.2019 at the time of hearing itself.

Sd/-

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 06<sup>th</sup> February, 2019

dk

Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi