

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.1277/Del/2016  
Assessment Year: 2011-12

DCIT,  
Circle-2(1),  
New Delhi.

Vs. Allied Infotainment  
Distribution Pvt. Ltd.,  
93-H, Pocket A-2,  
Mayur Vihar Phase III,  
New Delhi.

PAN: AAGCA6511P

(Appellant)

(Respondent)

Assessee by : Shri Harshit Gupta, CA  
Revenue by : Shri Surender Pal, Sr.DR

Date of Hearing : 05.02.2019  
Date of Pronouncement: 05.02.2019

ORDER

PER R.K. PANDA, AM:

This appeal by the Revenue is directed against the order dated 15.12.2015 of the CIT(A)-I. New Delhi, relating to Assessment Year 2011-12.

2. The ld. AR, at the outset, submitted that the tax effect involved in the ground raised by the Revenue is below Rs.20 lac and, 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. The ld. DR fairly conceded that the tax effect involved in the ground raised by the Revenue is, admittedly, below Rs.20 lac. 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 05.02.2019 at the time of hearing itself.

Sd/-

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 05<sup>th</sup> February, 2019

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

Asstt. Registrar, ITAT, New Delhi