

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI**

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No.6605 & 6606/Del/2018
Asstt. Years: 2009-10

Income Tax Officer, Ward-2(5), Noida	Vs.	1. Shri Vicky Bhati s/o Shri Veer Singh Bhati, Village-Salarpur, Post-Mahirshi Nagar, Salarpur, NOIDA. PAN- AKPPB 8948M 2. Shri Vinod Kumar, C-185, Sector-26, NOIDA PAN: AIQPK 5236N
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Appellant by:	Shri S.L. Anuragi, Sr.D.R.		
Respondent by:	None		
Date of hearing:	28	01	2019
Date of pronouncement:	28	01	2019

ORDER

PER AMIT SHUKLA, J.M.

The aforesaid appeals have been filed by the Revenue against the impugned separate orders dated 31.05.2018 passed by Commissioner of Income Tax (Appeals)-I, NOIDA for the Assessment Years 2009-10.

2. Admittedly, the total income assessed by the Assessing Officer are Rs.50,00,000/- for the Assessment Year 2009-10 in ITA No.6606/Del/2018 and Rs.10,68,250 for the Assessment

Year 2009-10 in ITA No.6605/Del/2018 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, both the appeals of the Revenue are dismissed as non maintainable because of low tax effect.

3. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced in the open Court on 28th January, 2019.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Dated: 05/01/2019

Pkk