

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

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No.6600/Del/2018
Asstt. Year: 2009-10

Income Tax Officer, Ward-2(4), Noida	Vs.	Shri Parmanand Sharma S/o Sh. Shamlal Sharma Vill-Lakhanwal, Post-Surajpur, Gautam Budh Nagar PAN-BIRPS5844C
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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 appeal has been filed by the Revenue against the impugned order dated 30.05.2018 passed by Commissioner of Income Tax (Appeals)-I, NOIDA for the Assessment Year 2009-10.

2. Admittedly, the total income assessed by the Assessing Officer is Rs.15,00,000/- 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 28th January, 2019

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Dated: 05/01/2019

Pkk