

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.7822/Del/2017
Assessment Year: 2009-10

ITO,
Ward 1(1),
Noida.

Vs. Amit Agarwal,
Flat No.265A,
Ganga Apartment,
Sector-29,
Noida.

PAN: AFHPA0412L

(Appellant)

(Respondent)

Assessee by : Shri Sanjay Kumar, CA
Revenue by : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 20.02.2019
Date of Pronouncement : 20.02.2019

ORDER

This appeal filed by the Revenue is directed against the order dated 30th June, 2017 of the CIT(A), Noida, relating to Assessment Year 2009-10.

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 11th 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. I, therefore, hold that the appeal filed by the Revenue is not maintainable in view of the

CBDT Circular No.03/2018 dated 11th 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 20th 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 20.02.2019 at the time of hearing itself.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 20th February, 2019

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

Asstt. Registrar, ITAT, New Delhi