

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

BEFORE SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

&

SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

**ITA No.7447/Del/2017
Assessment Year 2013-14**

**Income-tax Officer (E)
Ward 2(2), New Delhi**

vs Suvasini Charitable Trust,
Swaminarayan Akshardham
Mandir, NH-24, Delhi.
PAN: AAFTS6497L

Appellant

Respondent

**Assessee by
Revenue by**

**Shri K.P. Garg, CA
Shri S.S. Rana, CIT DR**

**Date of Hearing 25.02.2018
Date of Pronouncement 25.02.2018**

ORDER

PER K. NARASIMHA CHARY, JM

The present appeal filed by the Revenue is directed against the order dated 19.9.2017 in Appeal No.110/2016-17 passed by the Learned Commissioner of Income-tax(Appeals)-40, New Delhi {"CIT(A)"} in relation to Assessment Year 2013-14.

2. At the outset, the learned counsel for the assessee submitted that the appeal of the revenue is not maintainable as the tax effect involved in this case is less than Rs.20 lacs, and deletion involved is only Rs. 54,16,187/-.

3. We have heard the parties. It is found that pursuant to the mandate of section 268A of the Income-tax Act, 1961 (“the Act”), the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal. It is further found that as the tax effect involved in the instant appeal is less than Rs.20,00,000/-, the extant appeal is not maintainable. The ld. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.20,00,000/-.

4. Going by the prescription of the aforementioned Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeals before the Tribunal or withdrawn the same as the tax effect in this case

is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case.

5. The ld. DR has brought to our notice a letter dated 20.08.2018 of the Director (ITJ), CBDT, New Delhi addressed to All the Principal CCITs in which para no. 10 of the earlier Circular dated 11.7.2018, enumerating certain instances in which the appeals should be contested notwithstanding the low tax effect, has been revised. He, however, could not place any material on record to demonstrate that the above appeal is covered by the amended para of the Circular. Under these circumstances, we dismiss the appeals filed by the Revenue and give liberty to the Department to file Miscellaneous Applications, if it is found that either the tax effect is more than the prescribed limit of Rs.20,00,000/- or the appeals gets covered in the revised para 10 of the letter dated 20.08.2018. Accordingly, the appeal of the Revenue stands dismissed.

6. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the Open Court on 25th February, 2019.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER
Dated: 25th February, 2019.
VJ

sd/-
(K.NARASIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

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