

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: Bench 'Friday', NEW DELHI**

**BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**M.A.No. 97/Del/2018
(In ITA No. 3036/Del/2016)
A.Y. 2011-12**

ITO, Ward 50(3), R.No.1409 Block E-2, 14 th floor S.P.Mukherjee Civic Centre Minto Road New Delhi	vs.	Sh.Dhirender Rahani 21/45, Old Rajinder nagar New Delhi PAN: AJIPR8455R
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**ITA No. 3036/Del/2016
A.Y. 2011-12**

ITO, Ward 50(3), R.No.1409 Block E-2, 14 th floor S.P.Mukherjee Civic Centre Minto Road New Delhi	vs.	Sh.Dhirender Rahani 21/45, Old Rajinder nagar New Delhi PAN: AJIPR8455R
(Appellant)		(Respondent)

Assessee by	None
Revenue by	Sh. Sarabjeet Singh, Sr.D.R.
Date of Hearing	01/03/2019
Date of Pronouncement	01/03/2019

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

The present Misc. Application is filed by Revenue u/s 254(2) of the Income Tax Act, 1961, seeking rectification of mistake in order dated 14.11.2017 in ITA No. 3036/Del/2016 for A.Y. 2011-12 challenging the tax

effect involved in the appeal was Rs.15,93,017/- and the appeal was mistakenly dismissed tax effect being low.

2. None was present on behalf of assessee. Heard Ld.Sr.D.R.

3. Revenue is challenging that the tax effect involved is Rs.15,93,017/- i.e. more than Rs.10 lakhs statutory limit.

3.1. **Accordingly M.A. stands allowed.**

4. **ITA No.3036/Del/2016**

It is found that pursuant to mandate of section 268A, CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with retrospective effect, revising monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal. It is further found that as tax effect involved in instant appeals is less than Rs.20,00,000/-, they are not maintainable. The Ld.Sr.D.R., although supported order of Ld.AO, could not controvert the fact that tax effect involved in the appeal is less than Rs.20,00,000/-.

4.1. On Going through above referred CBDT Circular, it is clear that it is applicable to all pending appeals with retrospective effect, and there is clear-cut direction to Department to either withdraw, or not press such appeals filed before the Tribunal, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that Revenue should have either not filed instant appeal, or withdraw the same, as tax effect in the appeal is admittedly less than Rs. 20,00,000/-.

4.3. Accordingly, appeal filed by revenue stands dismissed.

Order pronounced in the Open Court on 01/03/2019.

Sd/-

Sd/-

(R.K.PANDA)
Accountant Member

(BEENA A PILLAI)
Judicial Member

Dated: 01st March, 2019.

Copy of the Order forwarded to:

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

By Order

Asst. Registrar
ITAT, Delhi Benches, New Delhi

	Date
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Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	