

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**BEFORE SH. R.K PANDA, ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

ITA No.588 /Del/2013  
Assessment Year: 2009-10

DCIT Central Circle – 21, Room No. 344, E-2, AA Centre, Jhandewalan Extn., New Delhi -110055 PAN No.AABCN8537B <b>(APPELLANT)</b>	Vs	MSX Mall Pvt. Ltd. 11/37, G. F. Old Rajinder Nagar, New Delhi -110060 <b>(RESPONDENT)</b>
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Appellant by	Ms. Rinku Singh, Sr. DR
Respondent by	None

Date of hearing:	06/03/2019
Date of Pronouncement:	06/03/2019

**ORDER**

**PER R.K. PANDA, AM:**

1. This appeal filed by the revenue is directed against the order dated 26.11.2012 of the CIT(A)-2, New Delhi relating to A. Y. 2009-10.
2. None appeared on behalf of the assessee at the time of hearing. Therefore, this appeal is being disposed of on the basis of material available on record and after hearing the Ld. DR.
3. The Ld. DR fairly conceded that the tax effect involved in the appeal filed by the revenue is below Rs.20,00,000/-. The CBDT vide circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 has revised the monetary limit to Rs.20,00,000/- for filing

of the appeals by the department before ITAT. As per para 3 of the said circular it is also clarified that the pending appeals of the department before ITAT having monetary limit of Rs. 20,00,000/- will be treated as withdrawn. Since in the instant case the tax effect is admittedly below Rs. 20,00,000/-, therefore, in view of the recent CBDT Circular No. 03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 which is even applicable to pending appeals. The appeal filed by the revenue is not maintainable. Accordingly the appeal filed by the revenue is dismissed.

4. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court at the time of hearing itself i.e. on 06.03.2019.

Sd/-  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

*\*Neha\**

Date:- 06.03.2019

Copy forwarded to:

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

Sd/-  
**(R.K PANDA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	06.03.2019
Date on which the typed draft is placed before the dictating Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	07.03.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	