

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'Friday, NEW DELHI  
BEFORE SH. R.K PANDA, ACCOUNTANT MEMBER**

M. A. No.587/Del/2017  
(ITA No.601/Del/2017)  
Assessment Year: 2012-13

ITO Ward – 5 (4) New Delhi	Vs	M/s. Cee Pee Creations Pvt Ltd. K-75 B, Kalka Ji New Delhi -110019 PAN No. AACCC7684D
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

ITA No.601/Del/2017  
Assessment Year: 2012-13

ITO Ward – 5 (4) New Delhi	Vs	M/s. Cee Pee Creations Pvt Ltd. K-75 B, Kalka Ji New Delhi -110019 PAN No. AACCC7684D
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	None
Revenue by	Ms. Rinku Singh, Sr. DR

Date of hearing:	08/03/2019
Date of Pronouncement:	11/03/2019

**ORDER**

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

1. The revenue through this Miscellaneous Application requests the Tribunal to recall the ex-parte order passed by it on the ground of low tax effect.

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2. None appeared on behalf of the assessee despite service of notice. I, therefore, proceed to decide the miscellaneous application and the appeal on the basis of material available on record and after hearing the Ld. DR.

3. The Ld. DR referring to the contents of the miscellaneous application submitted that the tax effect involved in the appeal is Rs.10,91,800/- which is more than Rs.10 lacs and therefore, the order passed by the Tribunal on 18.05.2017 being not in accordance with the CBDT instruction No.21/2015 dated 10.12.2015 should be recalled.

4. I have considered the arguments advanced by the Ld. DR and perused the material available on record. I find that the Tribunal inadvertently dismissed appeal filed by the revenue on account of low tax effect whereas the tax involved in the appeal is more than Rs. 10 lacs as it was prescribed at the time for withdrawal of the appeal by the revenue. I therefore, recall the order of the Tribunal and the miscellaneous application filed by the revenue is accordingly allowed.

5. In the result, the miscellaneous application filed by the revenue is allowed.

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**ITA No.601/Del/2017 (SMC BENCH)**

After hearing the Ld. DR and on perusal of the orders of the lower authorities, I find the tax effect involved in the instant appeal is Rs.10,91,800/- as per miscellaneous application filed by the revenue.

2. 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 latest CBDT Circular cited (supra) the appeal filed by the revenue is dismissed.

3. 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 08.03.2019.

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

Dated: 11.03.2019.

*\*Neha\**

*Copy of order to: -*

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

Assistant Registrar  
ITAT, New Delhi

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Date of dictation	08.03.2019
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	11.03.2019
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	