

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'SMC', NEW DELHI)**

BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER

ITA No:-6776/Del/2018

(Assessment Year: 2015-16)

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| Income Tax Officer, Exemption Ward, Ghaziabad | Vs. | M/s. Muslim Social Uplift Society, 1 Sultan Jahan Manzil, Samsad Aligarh. PAN No. AAATM8291R |
| APPELLANT | | RESPONDENT |

Revenue by : Sh. S. L. Anuragi, SR. Dr.
Assessee by : Sh. Sunil Kumar, FCA

Date of Hearing : 18.04.2019
Date of Pronouncement : 18.04.2019

ORDER

PER: N. K. BILLAIYA, AM

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals], Aligarh, dated 28.08.2018 for Assessment Year 2015-16.

2. This appeal by the Revenue has to be dismissed in the light of the CBDT Circular No.3/2018 dated 11.07.2018 by which Board has revised the monetary limit for filing of appeals by the department before the ITAT and the monetary limit has been fixed at Rs.20 lakhs. The Board at Clause 13 of the said Circular has clarified as under :-

"This Circular will apply to SLPs/ appeals/ cross objections/ references to be filed henceforth in Supreme Court/ High Court/ Tribunal and it shall also apply

retrospectively to pending SLPs/appeals/cross objections/references. The pending appeals below the specified tax limit in para 3 above may be withdrawn/ not pressed.” However, it is observed that in case on re-verification at the end of the Assessing Officer it can be demonstrated that the tax effect is more, or Revenue’s case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order relatable to such cases. Such application should be filed within the time period prescribed in the Act.

3. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.

4. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 18.04.2019.

Sd/-
(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Dated: 18.04.2019

Neha/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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| Date of dictation | 18.04.2019 |
| Date on which the typed draft is placed before the dictating Member | 18.04.2019 |
| Date on which the typed draft is placed before the Other Member | 18.04.2019 |
| Date on which the approved draft comes to the Sr. PS/PS | 18.04.2019 |
| Date on which the fair order is placed before the Dictating Member for pronouncement | 18.04.2019 |
| Date on which the fair order comes back to the Sr. PS/PS | 18.04.2019 |
| Date on which the final order is uploaded on the website of ITAT | 18.04.2019 |
| Date on which the file goes to the Bench Clerk | |
| Date on which the file goes to the Head Clerk | |
| The date on which the file goes to the Assistant Registrar for signature on the order | |
| Date of dispatch of the Order | |