

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : B : NEW DELHI

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

ITA No.5503/Del/2015
Assessment Year: 2010-11

DCIT,
Circle Rohtak,
Aayakar Bhawan,
Rohtak.

Vs. Prem Kumar Gupta,
Prop. M/s Belco Pharma,
515, MIE, Bahadurgarh,
Haryana.

PAN: ACRPG5722G

(Appellant)

(Respondent)

Assessee by : Shri Naveen Gupta, Advocate
Revenue by : Smt. Shalini Verma, Sr.DR

Date of Hearing : 24.04.2019
Date of Pronouncement: 24 .04.2019

ORDER

PER R.K. PANDA, AM:

This appeal by the Revenue is directed against the order dated 6th July, 2015 of the CIT(A), Rohtak, relating to Assessment Year 2010-11.

2. The Id. counsel for the assessee, at the outset, submitted that the tax effect involved in the grounds raised by the Revenue is below Rs.20 lac. Therefore, in view of the recent CBDT Circular No.03/2018 dated 11th July, 2018, which is applicable even to pending appeals, the appeal filed by the Revenue is not maintainable and has

to be dismissed. The ld. DR fairly conceded that the tax effect involved in the grounds raised by the Revenue is, admittedly, below Rs.20 lakhs.

3. We have heard the rival arguments made by both the sides and note that tax effect involved in the grounds raised by the Revenue is Rs.19,11,624/- which is below the prescribed limit of Rs.20 lakhs. We, therefore, find that the present appeal is not maintainable in view of the CBDT Circular No.03/2018 dated 11th July, 2018 which is applicable even to pending appeals. However, if the Revenue, at any point of time, finds that the case of the Revenue falls under any of the clauses as per amended para 10 of the said Circular, vide Notification dated 20th August, 2018, the Revenue is at liberty to file Miscellaneous Application for revival of the appeal. The appeal filed by the Revenue is, accordingly, dismissed.

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

The decision was pronounced in the open court on 24.04.2019 at the time of hearing.

Sd/-

(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 24th April, 2019

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

Asstt. Registrar, ITAT, New Delhi