

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

ITA No. 2138/Del/2015  
Asstt. Year: 2011-12

Deputy Commissioner of Income Tax, Central Circle-II, Faridabad	Vs.	Sh. Purshottam Lal Gupta, S/o Shri Ramji Lal, #B-271, Nehru Ground, NIT, Faridabad - 121001
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by:	Smt. Sulekha Verma, CIT(DR)
Assessee by :	Shri K.C. Singhal Adv., Shri Amit Gupta, Adv.
Date of Hearing	01/05/2019
Date of pronouncement	01/05/2019

**ORDER**

**PER AMIT SHUKLA, J.M**

This is an appeal filed by the Revenue directed against the order of Principal Commissioner of Income Tax (OSD), Gurgaon dated 12.02.2015 pertaining to the assessment year 2011-12.

2. During the course of hearing, it was admitted by both the parties that the tax on disputed issue as raised in the departmental appeal is less than Rs. 20,00,000/-. Hence the present appeal of the Revenue is not maintainable in view of recent Circular of CBDT No. 3/2018 dated

11th July, 2018, whereby the monetary limit of tax effect for not filing appeals before the Tribunal has been revised to Rs. 20,00,000/-.

3. Having considered the rival submissions and the material available on record, we find that tax effect is below the monetary limit as prescribed in CBDT circular. These instructions of CBDT have now statutory force within the provisions of section 268A and are made applicable to the pending appeals also by virtue of para 13 of the Circular.

4. This Circular contains clear instructions to the Department to withdraw or not to press such appeals filed before the ITAT wherein tax effect involved does not exceed Rs. 20,00,000/-. It is not the case of the Revenue that the present appeal comes within the sweep of exclusion clauses as given in para No. 10 & 11 of the said Circular. Thus, going by the prescription of the afore-noted CBDT instructions, and without going into merits of the case, we dismiss the instant appeal filed by the Revenue, being not maintainable, as the tax effect involved in this appeal is less than Rs. 20.00 lacs.

5. In the result, the appeal of the Revenue stands dismissed as indicated above.

This decision was pronounced in the Open Court on 1<sup>st</sup> May, 2019.

**sd/-**

**(L.P. SAHU)**  
**ACCOUNTANT MEMBER**

Dated: 01/05/2019

***Veena***

**sd/-**

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi