

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

**BEFORE SHRI G.D. AGARWAL, VICE PRESIDENT  
&  
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.5039/Del/2016  
Assessment Year: 2012-13**

Income-tax Officer,  
Ward 60(4), New Delhi.

Vs

M/s Engineering Innovation,  
Office No.9, Ground Floor,  
DDA Market, Pocket A-1, CSC-1,  
Mayur Vihar, Phase-III  
New Delhi.  
PAN: AACFE5697D  
(Respondent)

(Appellant)

**Assessee by: None**

**Revenue by: Ms Nidhi Srivastava, CIT- DR**

**Date of Hearing                      02.05.2019  
Date of Pronouncement          02.05.2019**

**ORDER**

**PER K. NARASIMHA CHARY, JM**

The present appeal filed by the Revenue is directed against the order dated 13.7.2016 in Appeal No.111/15-16 passed by the Learned Commissioner of Income-tax(Appeals)-19, New Delhi {"CIT(A)"} in relation to Assessment Year 2012-13.

2. We have heard the ld. DR appeared on behalf of the Revenue. It is found that pursuant to the mandate of section 268A, the CBDT has issued Circular No. 03 of 2018, dated 11th July, 2018 with

retrospective effect, revising the monetary limit to Rs.20,00,000/- for not filing appeals before the Tribunal. It is further found that as the tax effect involved in the instant appeal is less than Rs.20,00,000/-, the extant appeal is not maintainable. The ld. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.20,00,000/-.

3. Going by the prescription of the aforementioned Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. We are, therefore, of the view that the Revenue should have either not filed the instant appeals before the Tribunal or withdrawn the same as the tax effect in this case is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case.

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

**Order pronounced in the Open Court on 2<sup>nd</sup> May, 2019.**

Sd/-  
**(G.D. AGARWAL)**  
**VICE PRESIDENT**

Sd/-  
**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Dated: 2<sup>nd</sup> May, 2019  
VJ

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Draft dictated on	02.5.2019
Draft placed before author	02.5.2019
Draft proposed & placed before the second member	
Draft discussed/approved by Second Member.	
Approved Draft comes to the Sr.PS/PS	
Kept for pronouncement on	
Date of uploading order on the website	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	