

**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.1501/Del/2016
Assessment Year: 2006-07**

DCIT, Central Circle -05,
New Delhi.

Vs

M/s Metro Ortem Ltd.,
R/o 134/4 & 135/4,
Near Ajit Arcade, Kailash Colony
New Delhi.
PAN: AAACM3393H
(Respondent)

(Appellant)

**Assessee by: Shri Sanat Kapoor, Advocate
Shri Sidharth Kanwar, Advocate
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 28.1.2016 in Appeal No.235/14-15 passed by the Learned Commissioner of Income-tax(Appeals)-24, New Delhi {"CIT(A)"} in relation to Assessment Year 2006-07.

2. At the outset, the learned counsel for the assessee submitted that the appeal of the revenue is not maintainable as the tax effect involved in this case is less than Rs.20 lacs.

3. We have heard the parties. 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 Id. 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/-.

4. 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We are, therefore, of the view that the Revenue should have either not filed the instant appeals before the Tribunal or withdrawn the same as the tax effect in this case is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal.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.

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

Order pronounced in the Open Court on 2nd May, 2019.

Sd/-
(G.D. AGARWAL)
VICE PRESIDENT
Dated: 2nd May, 2019/VJ

Sd/-
(K. NARASIMHA CHARY)
JUDICIAL MEMBER

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.	