

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: 'A', NEW DELHI**

**BEFORE SMT. BEENA A PILLAI, JUDICIAL MEMBER
AND SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

ITA No. 6283/Del/2016

AY: 2012-13

Dy.CIT (LTU) Circle 1 NBCC Plaza Pushp Vihar New Delhi 110 017 (Appellant)	vs.	Avtec Ltd. 8 th Floor, Birla Tower 25, Barakhamba Road New Delhi 110 001 PAN: AAFCA1313C (Respondent)
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Department by : Sh. S.N.Pandey, Sr.D.R.
Assessee by : Sh. Sanat Kapoor, Adv.

Date of Hearing : 16/05/2019
Date of Pronouncement: 17/05/2019

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Present appeal is filed by Revenue against order dated 03.10.2016 of Ld.CIT(A)-22, New Delhi pertaining to A.Y. 2012-13. Admittedly the tax effect in the present appeal is less than Rs.20 lakhs.

2. In terms of CBDT Circular No. 03 of 2018, dated 11th July, 2018 read with S.268A of the Income Tax Act, 1961, the Revenue should have either not filed the present appeal, or should have withdrawn the same, as tax effect in this appeal is admittedly less than Rs. 20,00,000/-.

3. In view of the above, the appeal filed by Revenue is dismissed.

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

Order pronounced in the Open Court on 17th May, 2019.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BEENA A PILLAI)
JUDICIAL MEMBER

Dt. 17th May, 2019

***GMV**

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches