

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

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

ITA No. 3997/Del/2016
Asstt. Year: 2012-13

DCIT, (Exemption) Circle, Ghaziabad Ghaziabad	Vs.	M/s. The Servants of Children Society Bharti Bhawan, W.K. Road, Meerut. PAN AAATT1020B
(Appellant)		(Respondent)

Department by:	Shri S.S. Rana, CIT(DR)
Assessee by :	Shri M.P. Rastogi, Advocate
Date of Hearing	13/05/2019
Date of pronouncement	13/05/2019

ORDER

PER AMIT SHUKLA, J.M

This is an appeal filed by the Revenue directed against the order of Commissioner of Income Tax (APPEALS) Meerut dated 28.04.2016 pertaining to the assessment year 2012-13.

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. The tax effect involved in the ground raised by the revenue is Rs. 19,13,534/- which is below the prescribed limit of 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. In the result, the appeal of the Revenue stands dismissed as indicated above.

This decision was pronounced in the Open Court on 13th May, 2019.

Sd/-

sd/-

(L.P. SAHU)
ACCOUNTANT MEMBER

(AMIT SHUKLA)
JUDICIAL MEMBER

Dated: 13/05/2019

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

ASSISTANT REGISTRAR
ITAT, New Delhi

