

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" NEW DELHI**

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

I.T.A No.5307/DEL/2016
Assessment Year: 2012-13

ACIT, Circle-22(1), New Delhi.	vs.	M/s. Samtel Machines and Projects Ltd., (Earlier known as M/s. Teletube Electronics Ltd.) 6 th Floor, TDI Centre, Dist. Centre Jasola, New Delhi.
TAN/PAN: AAAC T 0626Q (Appellant)		(Respondent)

Appellant by:	Shri F.R. Meena, Sr.D.R.		
Respondent by:	None		
Date of hearing:	15	05	2019
Date of pronouncement:	15	05	2019

ORDER

PER AMIT SHUKLA, JUDICIAL MEMBER:

The aforesaid appeal has been filed by the Revenue against the impugned order dated 20.07.2016 passed by Commissioner of Income Tax (Appeals)-VIII, New Delhi.

2. Admittedly, the tax effect on the disputed amount is much below the new prescribed monetary limit for filing of appeal by the Department before the ITAT of Rs.20 lac vide CBDT Circular No. 03/2008 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11th July, 2018. Accordingly, the appeal of the

Revenue is dismissed as non maintainable because of low tax effect.

3. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 15th May, 2019.

Sd/-

[L.P. SAHU]

ACCOUNTANT MEMBER

DATED: 15th May, 2019

PKK:

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER