

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

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER**

**MA No.236/Del/2018  
(In ITA No.6309/Del/2014)  
Assessment Year : 2010-11**

<b>Income Tax Officer Ward – 5 New Delhi</b>	<b>Vs.</b>	<b>V. S. Lather Sons, HUF 47, Sector 15 A, Hisar</b>
		<b>PAN No. AAFHV0903</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**In ITA No.6309/Del/2014  
Assessment Year : 2010-11**

<b>Income Tax Officer Ward – 5 New Delhi</b>	<b>Vs.</b>	<b>V. S. Lather Sons, HUF 47, Sector 15 A, Hisar</b>
		<b>PAN No. AAFHV0903</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by : Sh. S. N. Panday, SR DR  
Respondent by : Sh. Ramesh Goyal, CA  
Sh. Lakshay Goyal, Advocate

Date of hearing : 17-05-2019  
Date of pronouncement : 22-05-2019

**ORDER**

**PER R. K. PANDA, AM :**

The revenue through this Miscellaneous Application requests the Tribunal to recall the exparte order passed by it dismissing the appeal filed by the revenue on account of low tax effect.

2. The Ld. DR referring to the miscellaneous application submitted that the tax effect involved in the appeal filed by the revenue is Rs.10,03,090/- and therefore, the Tribunal was not correct in

dismissing the appeal of the revenue on account of low tax effect in view of CBDT circular No.21/2015 dated 10.02.2015. Further the said circular is not applicable to pending appeals. He accordingly submitted that the order of the Tribunal be recalled and the appeal be decided on merit.

3. The Ld. Counsel for the assessee on the otherhand fairly conceded that although the tax effect involved in the grounds raised by the revenue is above Rs.10 lacs, however, in view of the recent circular of CBDT No. 03/2018, raising the monetary limit to Rs.20.00 lacs which is applicable even to pending appeals, the appeal filed by the revenue is not maintainable and has to be dismissed.

4. I have considered rival arguments made by both the sides and perused the material available on record. It is an admitted fact that the tax effect involved in the grounds raised by the revenue is above 10 lacs and, therefore, there is an apparent mistake in the order of the Tribunal in dismissing the appeal filed by the revenue on account of low tax effect on the basis of CBDT Circular No.20/2015 dated 10.12.2015. Therefore, the order of the Tribunal is recalled.

5. The miscellaneous application filed by the revenue is accordingly allowed.

**ITA No. 6309/Del/2014 (A. Y. 2010-11)**

After hearing both the sides I find tax effect involved in the grounds as admitted by the revenue is Rs.10,03,090/-. The CBDT

vide circular No.03/2018 [F.No.279/Misc.142/2007-ITJ (Pt.)] dated 11.07.2018 has raised the monetary limit to Rs.20,00,000/- for filing of the appeals by the department before ITAT. As per para 3 of the said circular it is also clarified that the pending appeals of the department before ITAT having monetary limit of Rs. 20,00,000/- or less will be treated as withdrawn. Since in the instant case the tax effect is admittedly below Rs. 20,00,000/-, therefore, in view of the latest CBDT Circular cited (supra) the appeal filed by the revenue is not maintainable and is accordingly dismissed on account of low tax effect.

2. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on 22.05.2019.

Sd/-  
(R. K. PANDA)  
ACCOUNTANT MEMBER

Dated:22-05-2019.

*\*Neha\**

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)  
The DR, I.T.A.T., New Delhi

Assistant Registrar  
ITAT, New Delhi

Date of dictation	17.05.2019
Date on which the typed draft is placed before the dictating Member	17.05.2019
Date on which the typed draft is placed before the Other member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	22.05.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	