

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No. 2691/Del/2016
Assessment Year: 2011-12**

DCIT, Circle 19(2) R.No. 221, 2 nd Floor, C.R. Bldg., I.P. Estate, New Delhi.	vs	Papico Coatings India Pvt. Ltd. 311, R.G. Mall, SU, LSC Opposite Dharam Kunj Society, Sector-9, Rohini, New Delhi. PAN No. AAKCS6122N
APPELLANT		RESPONDENT
Revenue by		Shri N.K. Bansal, Sr. DR
Assessee by		Shri Anil Jain, CA

Date of Hearing	12.06.2019
Date of Pronouncement	12.06.2019

ORDER

PER SHRI H.S. SIDHU, J.M.

This appeal by the Revenue against the impugned order passed by the Ld. CIT(A)-7, New Delhi in relation to assessment year 2011-12.

2. The learned DR supported the order of the Assessing Officer, but could not controvert the fact that the tax effect involved in this appeal is less than Rs.20,00,000/-.

3. We have heard both the parties and perused the relevant material on record. It is noticed that recently 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 appeal before the Tribunal.

4. From the afore-noted 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 appeal filed before the ITAT, wherein tax effect is less than Rs.20,00,000/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit, i.e., Rs. 20,00,000/- for not filing the appeal before the Tribunal. Accordingly, we dismiss the instant appeal filed by the Revenue without going into merits of the case. However, the Department is at liberty to file Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs.20,00,000/- or otherwise. Accordingly, the appeal of the Revenue stands dismissed.

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

Order pronounced in the open court.

Sd/-
(B.R.R. KUMAR)
ACCOUNTANT MEMBER
Dated: 12.06.2019

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	12.6.2019
Date on which the typed draft is placed before the dictating Member	12.6.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	12.6.19
Date on which the fair order is placed before the Dictating Member for pronouncement	12.6.19
Date on which the fair order comes back to the Sr. PS/PS	12.6.19
Date on which the final order is uploaded on the website of ITAT	12.6.19
Date on which the file goes to the Bench Clerk	12.6.19
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	