

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'A', NEW DELHI)**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND**

**SH. LALIET KUMAR, JUDICIAL MEMBER**

**ITA No:-71/Del/2014**

**(Assessment Year: 2009-10)**

Asstt. Commissioner of Income Tax, Central Circle-6, New Delhi	Vs.	M/s. Sahara India Medical Institute Ltd., 1, Kapoorthala Complex Aliganj, Lucknow. PAN No.AAFCS8757C
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue by** : None  
**Assessee by** : Sh. Hardeep Singh, CA  
Sh. Dinesh Verma, Advocate

**Date of Hearing** : 24.07.2019  
**Date of Pronouncement** : 24.07.2019

**ORDER**

**PER: N. K. BILLAIYA, AM**

This appeal by the Revenue is preferred against the order of the Commissioner of Income Tax [Appeals]-1, New Delhi, dated 22.10.2013 for Assessment Year 2009-10.

2. This appeal by the Revenue has to be dismissed in the light of the CBDT Circular No.3/2018 dated 11.07.2018 by which Board has revised the monetary limit for filing of appeals by the department before the ITAT and the monetary limit has been fixed at Rs.20 lakhs. The Board at Clause 13 of the said Circular has clarified as under :-

*"This Circular will apply to SLPs/ appeals/ cross objections/ references to be filed henceforth in Supreme Court/ High Court/ Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. The pending appeals below the specified tax limit in para 3 above may be withdrawn/ not pressed." However, it is observed that in case on re-verification at the end of the Assessing Officer it can be demonstrated that the tax effect is more, or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order relatable to such cases. Such application should be filed within the time period prescribed in the Act.*

3. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.
4. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 24.07.2019.

**Sd/-**  
**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Dated: 24.07.2019

\*Neha\*

Copy forwarded to:

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

**Sd/-**  
**(N.K.BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	24.07.2019
Date on which the typed draft is placed before the dictating Member	24.07.2019
Date on which the typed draft is placed before the Other Member	24.07.2019
Date on which the approved draft comes to the Sr. PS/PS	24.07.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	24.07.2019
Date on which the fair order comes back to the Sr. PS/PS	24.07.2019
Date on which the final order is uploaded on the website of ITAT	24.07.2019
Date on which the file goes to the Bench Clerk	
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	