

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

**BEFORE SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
&
SHRI O.P.KANT, ACCOUNTANT MEMBER**

**ITA No.-1943/Del/2016
(Assessment Year: 2007-08)**

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| ACIT Circle-8(2), C.R.Building, I.P.Estate New Delhi | vs | Ester Industries Ltd. 2 nd Floor, Tower A, DLF Building No. 8, DLF Cyber City Phase-II, Sector-25 Gurgaon PAN : AAACE0119K |
| Assessee by | | Sh. R. Santhanam,Adv. |
| Revenue by | | Shri G.Johnson, Sr.DR |

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| Date of Hearing | 29.07.2019 |
| Date of Pronouncement | 29.07.2019 |

ORDER

PER SUDHANSHU SRIVASTAVA, J.M.

This appeal is filed by the department against order dated 20.01.2016 passed by the Ld. Commissioner of Income Tax (Appeals)-14, New Delhi for assessment year 2007-08.

2. At the outset, It is brought to our notice that the quantum involved in this case being less than Rs. 20 lacs, squarely falls within the ambit of Circular No. 3/2018 dated 11.07.2018 issued by the Central Board of Direct Taxes prescribing the tax effect for preferring appeals before Tribunal by the revenue.

3. After perusing the materials available on record, we find that the amount disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 3/2018 dated 11.07.2018 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 3/2018 dated 11.07.2018 and the materials available on record, Ld. Sr. DR could not point out as to how and why such a Circular is not applicable to the facts of the case. We also find that the Circular makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. We find that the Circular is binding on the tax authorities. Hence, we hold that the appeal of the revenue deserves to be dismissed in terms of low tax effect vide Circular No. 3/2018 dated 11.07.2018. Accordingly, this being a low tax effect case, we dismiss this appeal of revenue in limine, as unadmitted, without going into the merits of the case.

4. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on 29.07.2019.

Sd/-

(O.P.KANT)

ACCOUNTANT MEMBER

Dated: 29.07.2019

BR

Copy forwarded to:

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

Sd/-

(SUDHANSHU SRIVASTAVA)

JUDICIAL MEMBER

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ASSISTANT REGISTRAR
ITAT NEW DELHI

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| Date of dictation | 29.07.2019 |
| Date on which the typed draft is placed before the dictating Member | 29.07.2019 |
| Date on which the typed draft is placed before the Other Member | 29.07.2019 |
| Date on which the approved draft comes to the Sr. PS/PS | 29.07.2019 |
| Date on which the fair order is placed before the Dictating Member for pronouncement | 29.07.2019 |
| Date on which the fair order comes back to the Sr. PS/PS | 29.07.2019 |
| Date on which the final order is uploaded on the website of ITAT | |
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| Date of dispatch of the Order | |