

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A No.3027/DEL/2016  
Assessment Year: 2011-12

ACIT, Circle-51(1), New Delhi.	vs.	M/s. K.K. Road Cargo Movers, 217, Dhaka Chambers, 2068/39, Naiwala, Karol Bagh, New Delhi.
TAN/PAN: AABFK 4015A (Appellant)		(Respondent)

Appellant by:	Shri Surender Pal, Sr.D.R.		
Respondent by:	Shri Sanjeev Chaddha, CA		
Date of hearing:	25	07	2019
Date of pronouncement:	25	07	2019

**ORDER**

**PER AMIT SHUKLA, JUDICIAL MEMBER**

The aforesaid appeal has been filed by the Revenue against the impugned order dated 25.07.2019, passed by Commissioner of Income Tax (Appeals)-VII, New Delhi for the Assessment Year 2011-12.

2. Before us, ld. counsel for the assessee submitted that the disputed amount raised in the Revenue's Appeal is Rs.40,48,709/- and tax effect in such disputed addition is only Rs.12,51,051/- which 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 11<sup>th</sup> July, 2018. He has also given the following working.

*1. Addition as per AO order:*

<i>Para 3: 10% of 89,58,052</i>	<i>895805</i>
<i>Para 4: 10% of 87212676</i>	<u><i>8721267</i></u>
<i>Total</i>	<i>9617072</i>

*Disputed Demand in Appeal*

<i>Para 3 : 10% of 89,58,052</i>	<i>895805</i>
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<i>As per Remand Report submitted by AO at time of CIT(A) where 10% of 87212676 was reduced to 10% of 31529044 (page 38 of CIT order)</i>	<i>3152904</i>
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<i>Total disputed Addition</i>	<u><i>4048709</i></u>
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<i>Tax on 4048709 @ 30.9%</i>	<i>Disputed Tax</i>	<i>1251051</i>
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*This is below 20 lakhs, hence low tax effect*

3. Ld. DR also admitted that the tax effect is below prescribed monetary limit of Rs.20 lac for filing of the appeal before the Tribunal by the Department.

4. Thus, in view of CBDT Circular No.03/2008 [F.No.279/Misc.142/2007-ITJ (Pt)] dated 11<sup>th</sup> July, 2018, the appeal of the Revenue is dismissed.

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

**Order pronounced in the open Court on 25<sup>th</sup> July, 2019.**

Sd/-  
**[PRASHANT MAHARISHI]**  
**ACCOUNTANT MEMBER**

DATED: 25<sup>th</sup> July, 2019

PKK:

Sd/-  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**