

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' NEW DELHI
BEFORE SHRI R. S. SYAL, ACCOUNTANT MEMBER
AND
SMT SUCHITRA KAMBLE, JUDICIAL MEMBER
I.T.A .No.-402/DEL/2014
(ASSESSMENT YEAR-2011-12)**

ACIT Circle-13, Room No. 332, ARA Centre, Jhandewalan Extn. New Delhi (APPELLANT)	vs	Shri Ashutosh Vij H-125, Shivaji Park, Punjabi Bagh (West), New Delhi – 110 025 ADDPV5329H (RESPONDENT)
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**C.O .No.-283/Del/2014
(ASSESSMENT YEAR-2011-12)**

Shri Ashutosh Vij H-125, Shivaji Park, Punjabi Bagh (West), New Delhi – 110 025 ADDPV5329H (APPELLANT)	vs	ACIT Circle-13, Room No. 332, ARA Centre, Jhandewalan Extn. New Delhi (Respondent)
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Appellant by	Sh. Ravi Jain, DR
Respondent by	Shri Shailesh Gupta, C.A

Date of Hearing	06.01.2016
Date of Pronouncement	.01.2016

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the revenue against the order dated 29/11/2013, passed by the ld. CIT(A)-1, New Delhi, relating to A.Y.

2011-12 and Assessee has filed cross objection against the revenue's appeal on the similar question.

2. The Ld. DR as well as the Ld. AR submitted that the tax effect involved in the present appeal is less than 10,00,000/-.

3. CBDT Circular No. F. No. 279/ Misc.142/207 ITJ(Pt) dated 10th December, 2015, in Para 3, 7 and 10 reads as under:

3. Henceforth, appeals/SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:

<i>S No.</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limit (in Rs)</i>
<i>1</i>	<i>Before Appellate Tribunal</i>	<i>10,00,000/-</i>
<i>2</i>	<i>Before High Court</i>	<i>20,00,000/-</i>
<i>3</i>	<i>Before Supreme Court</i>	<i>25,00,000/-</i>

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7. In the past, a number of instances have come to the notice of the Board, whereby an assessee has claimed relief from the Tribunal or the Court only on the ground that the Department has implicitly accepted the decision of the Tribunal or Court in the case of the assessee for any other assessment year or in the case of any other assessee for the same or any other assessment year, by not filing an appeal on the same disputed

issues. The Departmental representative/counsels must make every effort to bring to the notice of the Tribunal or the Court that the appeal in such cases was not filed or not admitted only for the reason of the tax effect being less than the specified monetary limit and, therefore, no inference should be drawn that the decisions rendered therein were acceptable to the Department. Accordingly, they should impress upon the Tribunal or the Court that such cases do not have any precedent value. As the evidence of not filing appeal due to this instruction may have to be produced in courts, the judicial folders in the office of CsIT must be maintained in a systemic manner for easy retrieval.

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10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed.”

4. Thus, this being a pending appeal is covered by the CBDT Circular No. F. No. 279/ Misc.142/207 ITJ(Pt) dated 10th December, 2015. The Ld. DR submitted that this appeal be dismissed as not

pressed. The Ld. AR submitted that in light of dismissal of the Revenue's appeal, cross objection filed by the assessee is not pressed

5. Considering the submissions of both the parties, the Revenue's appeal is dismissed as not pressed. However, this dismissal of Revenue's appeal will not hold as precedence in subsequent proceedings.

6. In result, the appeal is dismissed as not pressed by the Revenue and cross objection is also dismissed.

The order is pronounced in the open court on 7th of January, 2016.

**Sd/-
(R.S. SYAL)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 07/01/2016

*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

		Date	
1.	Draft dictated on	.06.01.2016	PS
2.	Draft placed before author	.06.01.2016	PS
3.	Draft proposed & placed before the second member	.2016	JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	06.01.2016	PS/PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk	07.01.2016	PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		

