

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' NEW DELHI
BEFORE SHRI S.V. MEHROTRA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
I.T.A .No.-4008/DEL/2014 A.Y 2010-11**

ITO Ward-I Rohtak (APPELLANT)	vs	Pokhar Singh Dahiya H. No. 6, Sector – 4, Rohtak AALPD4501G (RESPONDENT)
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Appellant by	Sh. Ravi Jain, CIT DR
Respondent by	None

Date of Hearing	08.02.2016
Date of Pronouncement	08.02.2016

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the revenue against the order dated 07.05.2014 passed by CIT(A), Rohtak.

2. The Ld. DR 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 is withdrawn. He however, submitted that this should not be taken as precedence.

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 Considering the submissions of both the parties, the Revenue's appeal is dismissed as withdrawn by the Revenue.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

6. In result, the appeal is dismissed as withdrawn by the Revenue.

The order is pronounced in the open court on 8th of February 2016.

Sd/-

**(S. V. MEHROTRA)
ACCOUNTANT MEMBER**

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 08/02/2016

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	08.02.2016	PS
2.	Draft placed before author	08.02.2016	PS
3.	Draft proposed & placed before the second member	.02.2016	JM/AM
4.	Draft discussed/approved by Second Member.	.02.2016	JM/AM
5.	Approved Draft comes to the Sr.PS/PS	.02.2016	PS/PS
6.	Kept for pronouncement on	.02.2016	PS
7.	File sent to the Bench Clerk	09.02.2016	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.		

