

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "D" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA.No.1885/Del./2015  
Assessment Year 2010-2011

The Income Tax Officer, Ward-1(4), 13A, Subhash Road, Dehradun.	vs	Shri Krishna Prakash Mittal, 35/4, Subhash Road, Dehradun. PAN ADMPPM9579R
(Appellant)		(Respondent)

For Revenue :	Shri Amit Jain, Sr. D.R.
For Assessee :	Shri G.N. Gupta, Income Tax Practitioner.

Date of Hearing :	05.06.2018
Date of Pronouncement :	05.06.2018

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Revenue has been directed against the Order of the Ld. CIT(A), Dehradun, dated 27.01.2015, for the A.Y. 2010-2011.

2. Learned Counsel for the Assessee pointed out that the issue involved in the departmental appeal is regarding taxability of net long term capital gains of Rs.37,87,212/- on which the tax rate applicable is 20% and by including educational tax, the tax involved in the departmental appeal would be Rs.7,80,175/-. Calculation is filed on record and provided to the Ld. D.R.

3. Admittedly, the tax effect in the departmental appeal is less than Rs.10 lakhs. Vide Circular No.21/2015 dated 10<sup>th</sup> December, 2015 issued by CBDT, it has been directed that the department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.10 lakhs. It is also directed that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in Tribunals. Pending appeals below the specified tax limit may be withdrawn/not pressed. The Ld. D.R. in view of the Board's Circular above did not press the departmental

appeal. In view of the above, the departmental appeal is dismissed as is filed in violation of the CBDT instruction above.

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

Order pronounced in the open Court.

Sd/-  
(L.P. SAHU)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 05<sup>th</sup> June, 2018

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "D" Bench
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :  
Delhi.