

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI

BEFORE SH. R.S. SYAL, VICE PRESIDENT

ITA No.65/Del/2015
[Assessment Year: 2009-10]

Income Tax Office Ward-1(4), Noida A-2/D, Aayakar Bhawan, Sector- 24, Noida-201301	vs	Smt. Geeta Chauhan W/o Shri Jagdish Singh Village- Sadarpur, Sector-45, Noida (U.P.) PAN-AGKPC4934D
(Appellant)		(Respondent)
Appellant by	Sh. B.R. Mishra, Sr. DR	
Respondent by	None	
Date of Hearing	21.06.2018	
Date of Pronouncement	22.06.2018	

ORDER

PER R.S. SYAL, VICE PRESIDENT

This appeal by the Revenue has been directed against the order of Ld. CIT(A)-1, Noida dated 30.6.2017 for AY 2009-10. In this case, the AO made an addition of Rs.16,48,800/-u/s 68 of the Income Tax Act, 1961 (in short "Act"). The Ld. CIT(A) allowed the appeal of the assessee because no notice u/s 143(2) of the Act was served upon the assessee. The Revenue is aggrieved against the deletion of addition.

2. I have heard Ld. Representatives of both the parties.

3. Admittedly the tax effect in the departmental appeal is less than Rs.10 Lac. The CBDT Circular No.21/2015 dated 10.12.2015 has directed that Department shall not file appeal before Tribunal in cases where the tax effect does not exceed monetary limit of Rs.10 Lac and that this Instruction will

apply retrospectively to pending appeals and appeals to be filed as well. It has further been directed that the appeals filed contrary to the Instruction may be withdrawn or not pressed. In para 8, certain exceptions have been provided in which the Department can contest the issue on merits. However, no exception is applicable to the present case. In view of the above, I am of the view that since the departmental appeal has been filed against the above Instruction of the CBDT, the same is liable to be dismissed.

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

Order pronounced in the open court.

Sd/-
[R.S. SYAL]
VICE PRESIDENT

Date:- 22.06.2018
SH

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

	Date	Initial
Date of dictation	21.6.2018	PS
Date on which the typed draft is placed before the dictating Member	21.6.2018	PS
Date on which the typed draft is placed before the Other Member		JM/AM
Date on which the approved draft comes to the Sr. P.S. / P.S.		JM/AM
Date on which the fair order is placed before the Dictating Member for pronouncement		PS/PS
Date on which the fair order comes back to the Sr. P.S. / P.S.		PS
Date on which the final order is uploaded on the website of ITAT		PS
Date on which the file goes to the Bench Clerk		
Date on which the file goes to the Head Clerk		
The date on which the file goes to the Assistant Registrar for signature on the order		
Date of dispatch of the Order		

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