

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

BEFORE SH.BHAVNESH SAINI, JUDICIAL MEMBER

**ITA No.74/Del/2018
[Assessment Year: 2009-10]**

ITO, Ward-2(1), Noida, Uttar Pradesh	vs	Sh. Kuldeep Kumar Sharma, Mandi Shyam Nagar, Gautam Budh Nagar, Uttar Pradesh. PAN-BEOPS2037A
(Appellant)		(Respondent)
Appellant by		Sh. S.L.Anuragi, Sr. DR
Respondent by		Assessee (Self)
Date of Hearing		11.06.2018
Date of Pronouncement		11.06.2018

ORDER

PER BHAVNESH SAINI, JUDICIAL MEMBER

This appeal by the Revenue has been directed against the order of Ld.CIT(A)-1, Noida dated 30.06.2017 for AY 2009-10. In this case, the AO made an addition of Rs.18,65,000/- on account of unexplained money deposited in the bank account. Ld.CIT(A) deleted the addition because no notice u/s 143(2) of the Income Tax Act, 1961 (in short "Act") has been served upon the assessee.

2. I have heard Ld. Representatives of both the parties.
3. Admittedly the tax effect in the departmental appeal is less than Rs.10 Lacs. According to CBDT Circular No.21/2015 vide dated 10.12.2015, it is directed that Department shall not file appeal before Tribunal in cases where the tax effect does not exceed monetary limit of Rs.10 Lacs and that this instruction will apply retrospectively to pending appeals and appeals to be filed,

henceforth in Tribunal. It is further directed that the appeals filed against the instruction may be withdrawn or not pressed. In para 8, certain exceptions have been provided in which the Department could context the issue in merit. 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 Department, therefore, same is dismissed.

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

Order pronounced in the open court.

**(BHAVNESH SAINI)
JUDICIAL MEMBER**

Date:- 11.06.2018

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI