

assessment year or years in which the tax effect in respect of disputed issues exceeds the monetary limit so specified. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth before the Tribunal. The pending appeals below the specified tax limit may be withdrawn/not pressed.

4. Admittedly, in the departmental appeal, the tax effect is less than Rs.10 lacs, therefore, departmental appeal is not maintainable. The learned CIT (Appeals) decided the issue in departmental appeal on facts and the case of the revenue would not fall in the exceptions provided in the above circular.

5. In view of the above, learned D.R. stated that since departmental appeal is filed against the CBDT instructions, therefore, he would not be pressing departmental appeal. Therefore, the above departmental appeal is dismissed being not pressed.

6. In the result, the Departmental appeal is dismissed.

Order pronounced in the Open Court.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Dated : 25th June, 2018

Rati

Copy to:

1. The Appellant
2. The Respondent
3. The CIT(A)
4. The CIT
5. The DR

Assistant Registrar,
ITAT, Chandigarh

