

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C': NEW DELHI)**

**BEFORE SHRI S.K. YADAV, JUDICIAL MEMBER
&
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No:- 3079/Del/2015,
(Assessment Year: 2010-11)**

DCIT, Circle-11(1), New Delhi.	Vs.	M/s H B Estate Developers Ltd., H-72, Connaught Circus, New Delhi.
PAN No: AAACH3122M		
APPELLANT		RESPONDENT

Revenue by : Sh. Arun Kr. Yadav, Sr. DR
Assessee by : Sh. Nipun Goyal, CA

Date of Hearing : 02.07.2018.
Date of Pronouncement : 04/07/2018.

ORDER

PER: S.K. YADAV, JM

The Revenue has filed an appeal against the order of the Ld. CIT(A)-15, 104, Aaykar Bhawan, Laxmi Nagar, Delhi-110092 dated 06.02.2015, pertaining to Assessment Year 2010-11.

2. On going through the appeal filed by the Revenue, it was found that the tax effect of this case is less than Rs. 10 lacs.

3. Ld. DR has fairly conceded this fact and hence keeping in view that, under the powers vested by sec. 268A(1) of the I.T. Act, CBDT has recently issued Circular No. 21 of 2015 dated 10.12.2015(FNo. 279/Misc. 142/2007-ITJ(Pt) instructing the authorities below departmental appeal should not be filed before ITAT where the demand/tax effect does not exceed Rs.10 lacs. The circular is specifically mentioned to be applicable for all pending appeals.
4. Subject to some exceptions, it is further directed by CBDT that all the departmental appeals pending before ITAT where the demand/tax effect is less than 10 lacs should be either withdrawn or not pressed by the Departmental Representatives.
5. The present appeal is not covered by any exceptions mentioned in the said CBDT circular. Since the tax demand in dispute in this departmental appeal is below the limit set out by CBDT for the appeal the same is not maintainable in view of fore goings. Accordingly the appeal of the Department is dismissed as not pressed/withdrawn.
6. In the result, appeal of Revenue is dismissed.

Order pronounced in the open court on 04/7/2018

Sd/-

(B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-

(S.K. YADAV)
JUDICIAL MEMBER

Dated: 04.07.2018
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	3/7/2018
Date on which the typed draft is placed before the dictating Member	3/7/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	3/7/2018
Date on which the fair order is placed before the Dictating Member for pronouncement	3/7/2018
Date on which the fair order comes back to the Sr. PS/PS	4/7/2018
Date on which the final order is uploaded on the website of ITAT	
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	