

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.33/Del./2018
Assessment Year 2009-2010

The Income Tax Officer, Ward-1(5), Room No.307, 3 rd Floor, A-2D, Aayakar Bhawan, Sector-24, Noida. PIN – 201 301 Uttar Pradesh.	vs.	Shri Jasbir Singh, S/o. Shri Bharati, B-2/302, Stellar Sigma Apartment, Sigma-IV, Greater Noida, Distt: Gautam Budh Nagar. PAN AJJPJ9561B
(Appellant)		(Respondent)

For Revenue :	Shri S.L. Anuragi, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	05.07.2018
Date of Pronouncement :	05.07.2018

ORDER

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-1, Noida, dated 31.07.2017, for the A.Y. 2009-2010.

2. The A.O. computed the income of the assessee at Rs.11,10,000/- in the ex-parte assessment order. The Ld. CIT(A) allowed the appeal of assessee on legal issue. Admittedly,

the tax effect in the present appeal is less than Rs.10 lakhs. Vide Circular No.21/2015 dated 10th 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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. The case of the Department would not fall in the exceptions provided in the above Board Circular. Therefore, the Departmental appeal is not maintainable, as the appeal is filed against the Board instructions referred to above and the appeal of the Department is liable to be dismissed.

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

Order pronounced in the open Court.

Delhi, Dt. 05th July, 2018.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

VBP/-

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.