

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G' NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, HON'BLE PRESIDENT  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 1770/Del/2015  
AY: 2010-11**

**ACIT,  
Circle-22(1),  
New Delhi.**

**(Appellant)**

**vs Sage Metals Ltd.,  
346 FIE, Patparganj,  
New Delhi-110092  
(PAN: AAACS2801A)  
(Respondent)**

**Department by:** Shri K. Tewari, Sr. DR  
**Assessee by:** Shri Anunav Kumar, Adv.

**Date of hearing: 16.07.2018  
Date of pronouncement: 18.07.2018**

**ORDER**

**PER SUDHANSHU SRIVASTAVA, J.M.**

This appeal has been preferred by the revenue against the order of the ld. CIT(A)-8, New Delhi dated 8.1.2015 for assessment year 2010-11.

2. The computation of tax effect has been submitted on behalf of the assessee as under:-

**“COMPUTATION OF TAX EFFECT**

**Addition made under the normal  
provision of Income Tax Act**

- On account of foreign  
travelling expenses Rs. 16,12,941/-

Tax on above @ 33.33%

Rs.5,37,593/-

**Addition made under MAT provision u/s 115JB**

On account of Gratuity	Rs.51,72,000/-	
- On account of leave		
Encashment	<u>Rs.4,49,000/-</u>	
	Rs.56,21,000/-	
Tax on above @ 16.99%		<b>Rs. 9,55,008/-</b>
TOTAL		<b>Rs.14,92,601/-”</b>

2.1 Admittedly, the tax effect in this appeal is below the monetary limit of Rs. 20 lakhs.

2.2 In terms of CBDT Circular No. 3/2018 dated 11<sup>th</sup> July, 2018 read with Section 268 A of the Income Tax Act, 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

3. In view of the above, the appeal by the Revenue is dismissed in limine.

Order pronounced in the Open Court on 18<sup>th</sup> July, 2018.

**Sd/-**

**(G.D. AGRAWAL)**  
**PRESIDENT**

**Sd/-**

**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Dated: 18<sup>th</sup> JULY, 2018  
'GS'

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

By Order

ASSTT. REGISTRAR

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
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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	1