

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

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

**ITA No. 1756/Del/2015  
AY: 2011-12**

**ACIT,  
Circle-II,  
Block-B,  
New CGO Complex,  
NH-IV, NIT  
Faridabad.  
(Appellant)**

**vs Lakhani Footwear Pvt. Ltd.,  
Plot No. 130, Sector-24,  
Faridabad.  
(PAN: AAACL3112H)**

**(Respondent)**

**Department by: Shri Amit Jain, Sr. DR**

**Assessee by: Ms Aditi Gupta, Ms Kimmi Dawar, CA**

**Date of hearing: 26.04.2018**

**Date of pronouncement: 23.07.2018**

**ORDER**

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

This appeal filed by the Revenue is directed against the order passed by the Ld. CIT(A), Faridabad dated 29.01.2015 for A.Y. 2011-12.

2. Admittedly, the tax effect in this appeal is below the monetary limit of Rs. 20 lakhs. 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 July, 2018 read with Section 268 A of the Income Tax Act, 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

In view of the said Circular, the appeal by the Revenue is dismissed *in limine*.

3. In the result, the appeal of the revenue stands dismissed.

Order pronounced in the Open Court on 23<sup>rd</sup> July, 2018.

**Sd/-**

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

**Sd/-**

**(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER**

Dated: 23<sup>rd</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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The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	1