

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'C+SMC', NEW DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA.No.2807/Del/2018  
Assessment Year 1992-1993

The Addl. CIT, Sp. Range-9,C.R. Building, I.P. Estate, New Delhi.	vs.	M/s. Thomson Press (India) Ltd., K-9, Connaught Circus, New Delhi – 110 001. PAN AAAC4827F
APPELLANT		RESPONDENT

Revenue by : Sh. Vijay Kumar Jiwani, Sr. DR  
Assessee by : Sh. Shailesh Gupta, C.A. &

Date of Hearing : 09.08.2018  
Date of Pronouncement : 09.08.2018

ORDER

PER BHAVNESH SAINI, JM

This appeal by the Revenue has been directed against the order of Ld. CIT(A)-9, New Delhi, dated 27.02.2018, for Assessment Year 1992-1993, challenging the levy of penalty under section 271(1)(c) of the I.T. Act, 1961.

2. Admittedly, the tax effect in the Departmental Appeal is less than Rs.20 lakhs. Vide Circular No. 3 of 2018 dated 11.07.2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to the pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax effect may be withdrawn/not pressed. Learned Sr. D.R. in view of the above Board Circular did not press the Departmental Appeal. We may also note that the Appeal of the Department above would not fall within the exceptions provided in the Board Circular. In the result, the Departmental Appeal is not maintainable as have been filed against the instruction of the Board. The Departmental Appeal is dismissed as withdrawn/not pressed by the Learned Sr. D.R.

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

Order pronounced in the open court.

Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Dated 09<sup>th</sup> August, 2018

VBP/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT SMC+C Bench, Delhi
6. Guard File

//By Order//

ASSISTANT REGISTRAR  
ITAT : NEW DELHI.