

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

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No:- 5573/Del/2015
(Assessment Year: 2008-09)**

ACIT, Central Circle-17, Room No. 103, ARA Centre, E-2, Jhandewalan, New Delhi.	Vs.	M/s Comfort Net Traders (I) (P) Ltd., Shop No. 26, Nathu Singh Market, Masood Pur, Vasant Kunj, New Delhi. PAN No.-AAACC3286D
APPELLANT		RESPONDENT

**C.O. No.-373/Del/2015
Arising from ITA No:- 5573/Del/2015
(Assessment Year: 2008-09)**

M/s Comfort Net Traders (I) (P) Ltd., Shop No. 26, Nathu Singh Market, Masood Pur, Vasant Kunj, New Delhi. PAN No.-AAACC3286D	Vs.	ACIT, Central Circle-17, Room No. 103, ARA Centre, E-2, Jhandewalan, New Delhi.
APPELLANT		RESPONDENT

Revenue by : Sh. A.K. Yadav, Sr. DR
Assessee by : Sh. Ashwani Taneja, Adv. &
Sh. Saurabh Goyal, CA

Date of Hearing : 14.08.2018.
Date of Pronouncement : 14/08/2018.

ORDER**PER: BHAVNESH SAINI, JM**

The Departmental appeal and the Cross-Objection by the assessee are directed against the order of the Ld. CIT(A)-27, New Delhi, dated 24.07.2015 for Assessment Year 2008-09.

2. We have heard the Ld. Representatives of both the parties.
3. In the Departmental appeal, Revenue challenged the deletion of addition of Rs. 36,85,581/- on account of unexplained purchases.
4. 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 Pending appeals below the specified tax effect may be withdrawn/not pressed.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withdrawn/not pressed by the Learned Sr.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. The Ld. Counsel for the assessee seeks permission to withdraw the Cross-Objection, the same is dismissed as withdrawn.

5. In the result, appeal of the Revenue and Cross Objection of the Assessee are dismissed.

Order pronounced in the open court on 14/8/2018

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 14.08.2018
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	14/8/2018
Date on which the typed draft is placed before the dictating Member	14/8/2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	14/8/2018
Date on which the fair order is placed before the Dictating Member for pronouncement	14/8/2018
Date on which the fair order comes back to the Sr. PS/PS	14/8/2018
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	