

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

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

**ITA No. 176/Del/2016  
Assessment year: 2004-05**

**ITO,  
Ward-17(3),  
New Delhi.**

**vs N.R. Portfolio Pvt. Ltd.,  
C/o Prakash K. Prakash,  
B-1, Sagar Apartment,  
6, Tilak Marg, New Delhi-110001  
(PAN: AAACN2431P)  
(Respondent)**

**(Appellant)**

**Appellant by:** Shri N.K. Jiwani, Sr. DR  
**Respondent by:** None

**Date of hearing: 17.08.2018  
Date of pronouncement: 23.08.2018**

**ORDER**

**PER G.D. AGRAWAL, PRESIDENT**

The appeal filed by the Revenue is directed against the order passed by the Ld. CIT(Appeals)-42, New Delhi dated 3.7.2014 for A.Y. 2004-05.

2. None appeared on behalf of the assessee. Admittedly, the tax effect in this appeal is below the monetary limit of Rs. 20 lakhs.

3. 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 July, 2018 read with Section 268 A of the Income Tax Act, 1961, this appeal by the Revenue should have been withdrawn or should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> August, 2018.

**Sd/-**  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(G.D. AGRAWAL)**  
**PRESIDENT**

Dated: 23<sup>rd</sup> AUGUST, 2018  
'GS'

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1. Appellant
2. Respondent
3. CIT 4.CIT(A)
4. 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	
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	1