



**IN THE INCOME TAX APPELLATE TRIBUNAL "D", BENCH MUMBAI
BEFORE SHRI R.C.SHARMA, AM
&
SHRI SANDEEP GOSAIN, JM**

**ITA No.635/Mum/2017
(Assessment Year :2010-11)**

ACIT - 20(1), Room No.113, 1st Floor, Piramal Chambers, Lalbaug, Mumbai - 400 012	Vs.	M/s. Chandu Agencies, 3, Nanji Building, A.D. Marg, Sewree, Mumbai -15
PAN/GIR No.		AACFC6305L
Appellant)	..	Respondent)

Revenue by	Shri Chaitanya Anjaria
Assessee by	Shri Nimesh Jain
Date of Hearing	03/08/2018
Date of Pronouncement	13/08/2018

आदेश / ORDER

PER R.C.SHARMA (A.M):

This is an appeal filed by the Revenue against the order of CIT(A) 32, Mumbai dated 07/11/2016 for A.Y.2010-11 in the matter of order passed u/s. 143(3) of the Income Tax Act, 1961.

2. We have heard Id. Departmental Representative and perused the materials available on the record in respect of the above appeal. It is observed that the demand/tax effect in the Revenue appeal is not exceeding Rs. 20 lakhs. Under the power vested by sec. 268A(1) of the

I T. Act, CBDT has recently issued Circular No. 3/2018 dated 11.07.2018 instructing the authorities below that departmental appeal should not be filed before ITAT where the demand/tax effect does not exceed Rs. 20 lakhs. The circular specifically mentions that the instructions are applicable to all pending appeals also.

6. Subject to some exceptions, it is further directed by CBDT that all the departmental appeals pending before ITAT where the demand/tax effect is less than 20 lakhs should be either withdrawn or not pressed by the Departmental representative.

7. The present appeal is not covered by any exceptions mentioned in the said CBDT circular. Since the tax demand in dispute in this departmental appeal does not exceed the limit of Rs. 20 lakhs as set out by CBDT, such appeal is not maintainable in view of fore goings. Accordingly the appeal of the Department is dismissed as not pressed/withdrawn and hence infructuous.

8. In the result, the appeal of revenue is dismissed.

Order pronounced in the open court on this 13/08/2018

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Sd/-
(R.C.SHARMA)
ACCOUNTANT MEMBER

Mumbai; Dated 13/08/2018
Karuna Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

सत्यापित प्रति //True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai