

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पॉल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA. No. 835/JP/2018  
निर्धारण वर्ष / Assessment Years : 2012-13

Asstt. Commissioner of Income-tax, Central Circle-3, Jaipur	बनाम Vs.	M/s Kanhaiya Lal Rameshwar Das, Kota
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AABFK4323K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

राजस्व की ओर से / Revenue by: Shri J. C. Kulhari (JCIT)  
निर्धारिती की ओर से / Assessee by : Shri Rajnikant Bhatra (CA)

सुनवाई की तारीख / Date of Hearing : 20/08/2018  
उदघोषणा की तारीख / Date of Pronouncement : 21/08/2018

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the Revenue against the order of Id. CIT (A)- 04, Jaipur dated 04.04.2018 for Assessment Year 2012-13 wherein the Revenue has taken the following grounds of appeal:-

*"(1) Whether on the facts and in the circumstances of the case and in law, the CIT(A) was justified in deleting the addition of Rs. 33,23,348/- made by AO on account of Stone Cutting Expenses Malwa Jharai Exp., Tractor Running Exp., & Loading Unloading Expenses."*

*"(2) Whether on the facts and in the circumstances of the case and in law, the CIT(A) was justified in deleting the addition of Rs. 1,44,740/- made by AO on account of disallowance u/s 36(1)(v)."*

2. The Id. D/R has submitted that the tax effect involved in the Revenue's appeal comes to Rs 13,51,060/- less than Rs 20 lacs which is prescribed threshold limit in terms of the CBDT Circular No. 3/2018 dated 11<sup>th</sup> July, 2018 issued in supersession of its earlier Circular No. 21 of 2015 dated 10.12.2015.

3. We have heard both the parties and perused the material available on record. It is observed that the demand/ tax effect in the Revenue's appeal in question is below Rs. 20.00 lacs. Under the powers vested by section 268A(1) of the IT Act, CBDT has recently issued Circular No. 3/2018 dated 11<sup>th</sup> July, 2018 (F No. 279/Misc. 142/2007-ITJ(Pt)) instructing the authorities below that departmental appeal should not be filed before ITAT where the demand/tax effect does not exceed Rs. 20 lacs. The circular is specifically mentioned to be applicable for all pending appeals.

4. Subject to some exceptions, it is further directed by CBDT that all the departmental appeals pending before ITAT where the demand/tax effect is not exceeding than 20 lacs should be either withdrawn or not pressed by the departmental representatives.

5. 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 is below the limit set out by CBDT for the appeal, the appeal of the assessee is not maintainable in view of CBDT Circular No. 3 of 2018 dated 11.07.2018. Accordingly the appeal of the Revenue is dismissed as not pressed/withdrawn.

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

Order pronounced in the open Court on 21/08/2018.

Sd/-

(विजय पॉल राव)

(Vijay Pal Rao)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)

(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 21/08/2018

\*Ganesh Kr.

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- ACIT, Central Circle-03, Jaipur
2. प्रत्यर्थी / The Respondent- M/s Kanhaiya Lal Rameshwar Das, Kota
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File { ITA No. 835/JP/2018 }

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar