



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

**ITA No.6325/Mum/2017  
(Assessment Year :2011-12)**

ACIT, Circle – 11(3)(1) Room No.204, Aayakar Bhavan, 2 <sup>nd</sup> Floor M.K. Marg, Mumbai – 400 020	Vs.	M/s. Twenty First Century Iron & Steel Ltd., 501, Garden View, 5 <sup>th</sup> Floor, Gulmohar Park Gulmohar Road, JVPD, Juhu, Mumbai-- 400 049
<b>PAN/GIR No.</b>		<b>AABCP8121B</b>
<b>Appellant)</b>	..	<b>Respondent)</b>

Revenue by	Shri Chaitanya Anjaria
Assessee by	None
<b>Date of Hearing</b>	<b>10/08/2018</b>
<b>Date of Pronouncement</b>	<b>31/08/2018</b>

**आदेश / ORDER**

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

This is an appeal filed by the Revenue against the order of CIT(A)-18, Mumbai dated 10/04/2017 for A.Y. 2011-12 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 1TAT 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all the departmental appeals pending before ITAT where the demand/tax effect is less than 20 lakhs should be either withdrawn or not pressed by the Departmental representative.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 Accordingly the appeal of the Department is dismissed as not pressed/withdrawn and hence infructuous.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                      31/08/2018

**Sd/-**  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

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

Mumbai; Dated                      31/08/2018  
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**