

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

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM AND SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 602/JP/2018
निर्धारण वर्ष/Assessment Year : 2015-16.

The Deputy Commissioner of Income-tax, Central Circle, Ajmer.	बनाम Vs.	Shri Banna Lal Jat, Near Bus Stand, Jahajpur, Bhilwara.
स्थायी लेखा सं./जीआईआर सं./PAN No. AFNPJ 1819 E		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

राजस्व की ओर से/ Revenue by: Shri Varinder Mehta (CIT)
निर्धारिती की ओर से/ Assessee by : None

सुनवाई की तारीख/ Date of Hearing : 30.08.2018.
घोषणा की तारीख/ Date of Pronouncement : 30/08/2018.

आदेश/ ORDER

PER VIJAY PAL RAO, JM :

This appeal by the revenue is directed against the order dated 01.02.2018 of Id. CIT (A)-2, Udaipur for the assessment year 2015-16. The revenue has raised the following grounds :-

1. Whether on the facts and in the circumstances of the case the CIT (A) was right in deleting the addition of Rs. 22,94,800/- out of addition of Rs. 30,09,720/- made by the AO on account of unaccounted imprest money receipts found during the course of search.
2. Whether on the facts and in the circumstances of the case the CIT (A) was right in deleting the addition of Rs. 2,80,000/- made u/s 40A(3) of the Income Tax Act, 1961 despite the fact that the said amount was found on voucher of payment.
3. Whether on the facts and in the circumstances of the case the CIT (A) was right in deleting the addition of Rs. 1,73,440/- out

of addition of Rs. 2,00,000/- made on account of unaccounted receipts made on account of document seized.

4. Whether on the facts and in the circumstances of the case the CIT (A) was right in deleting the addition of Rs. 5,47,350/- out of addition of Rs. 6,32,171/- on undisclosed expenditure as per incriminating documents found during the search.

The appellant craves, leave or reserving the right to amend modify, alter add or forego any ground(s) of appeal at any time before or during the hearing of this appeal.

2. The dispute in the appeal of the revenue is regarding deletion of additions of Rs. 22,94,800/-, Rs. 2,80,000/-, Rs. 1,73,440/ and Rs. 5,47,350/- made by the AO on various accounts. Admittedly the tax effect in the revenue's appeal is not exceeding the limit of Rs. 20 lacs as per CBDT Circular No. 3 of 2018.

2.1. The Id. D/R has fairly submitted that the tax effect involved in the Revenue's appeal is less than 20 lacs which is prescribed threshold limit in terms of the CBDT Circular No. 3/2018 dated 11th July, 2018 issued in supersession of its earlier Circular No. 21 of 2015 dated 10.12.2015.

3. We have heard the rival contentions and perused the materials 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 I T Act, CBDT has recently issued Circular No. 3/2018 dated 11th 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 Department is dismissed as not pressed/withdrawn.

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

Order pronounced in the open court on 30/08/2018.

Sd/-
(विक्रम सिंह यादव)
(VIKRAM SINGH YADAV)
लेखा सदस्य / Accountant Member

Sd/-
(विजय पाल रॉव)
(VIJAY PAL RAO)
न्यायिक सदस्य / Judicial Member

Jaipur

Dated:- 30 /08/2018.

Das/

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

1. The Appellant- The DCIT, Central Circle, Ajmer.
2. The Respondent –Shri Banna Lal Jat, Bhilwara.
3. The CIT(A).
4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 602/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar

