

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA ACCOUNTANT MEMBER, AND  
SHRI N.K. CHOUDHARY, JUDICIAL MEMBER

ITA No. 3393/DEL/2015  
[Assessment Year: 2008-09]

The A.C.I.T  
Central Circle -4  
New Delhi

Vs.

JKG Construction Ltd  
B-174, Yojana Vihar  
New Delhi

PAN : AABCJ 1045 L

[Appellant]

[Respondent]

Date of Hearing : 20.09.2018

Date of Pronouncement : 20.09.2018

Assessee by : Shri R.K. Sharma, Adv

Revenue by : Ms. Rachna Singh, CIT-DR

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the  
CIT(A) - 23, New Delhi dated 23.03.2015 pertaining to A.Y 2008-09.

2. This appeal by the Revenue has to be dismissed in the light of the CBDT Circular No. 3/2018 dated 11.07.2018 by which the Board has revised the monetary limit for filing of appeals by the department before the ITAT and the monetary limit has been fixed at Rs. 20 lakhs. The Board at Clause 13 of the said Circular has clarified as under:

*“This Circular will apply to SLPs/appeals/cross objections/ references to be filed henceforth in Supreme Court/High Court/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/ references. The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”*

3. However, it is observed that in case on re-verification at the end of the Assessing Officer it can be demonstrated that the tax effect is more, or Revenue's case falls within the ambit of exceptions provided in the Circular, then the Department will be at liberty to approach the Tribunal for recall of this order relatable to such case. Such application should be filed within the time period prescribed in the Act.

4. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.

5. In the result, the appeal of the Revenue in ITA No. 3393/DEL/2015 is dismissed.

**The order is pronounced in the open court on 20.09.2018.**

**Sd/-**

**[N.K. CHOUDHARY]  
JUDICIAL MEMBER**

**Sd/-**

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 20<sup>th</sup> September, 2018

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

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	