

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

Sl. No	ITA.No.	A.Y.	Appellant	Respondent	Revenue By	Assessee by
1.	3498/Del./2008	2009-2010	The Income Tax Officer, Ward – 2 (2), Room No.404, 4 <sup>th</sup> Floor,	Mrs. Madhu Malhotra, w/o. Shri Yashpal Malhotra, Flat No.13083, Tower Gate No.2, Block-D, Ghaziabad. PAN ALYPM4693C	<b>Dr. Anjula Jain, Sr. D.R.</b>	None
2.	3499/Del./2018	2009-2010	Aayakar Bhawan, A-2D, Sector-24, Noida-PIN - 201301.	Mr. Mukesh Kumar Joshi, Village-Unchi, Dankaur, Gautam Budh Nagar. PAN AGIPJ8971B		None
3.	3500/Del./2018	2009-2010		Ms. Megha Priyanka, P2-08, Tower-6, Royal Park, Sector-137, Noida. PAN ARCPT6031B		Sh. Pankaj Jain, C.A.
4.	3501/Del./2018	2009-2010	The Income Tax Officer, Ward-1(4), Noida, A-2D, Aayakar Bhawan, Sector-24, Noida 201301	Mr. Gopal Krishan Dubey, Prop. M/s. G.P. Exports, A-33, Sector-10, Noida. PAN AAXPD2991A		None
5.	3853/Del./2018	2011-2012	The Income Tax Officer, Ward-46(1), Room No.211, Drum Shape Building, I.P. Estate, New Delhi – 002.	Mr. Vijay Dhingra, 5456, Chowk Nirain, Ajmeri Gate, New Delhi 110006. PAN AAFPD8249P		None
6.	3856/Del./2018	2009-2010	The ACIT, Circle 7 (2), Room No.403, C.R. Building, I.P. Estate, Delhi – 110 002.	Mr. Ravi Kumar Aggarwal, F-39, Sudhershnan Apartment, Plot No.82, Patparganj, I.P. Estate, Delhi – 110 092 PAN AAEP A8395E		Shri Sanat Kapoor, Advocate.

Date of Hearing :	15.10.2018
Date of Pronouncement :	15.10.2018

## **ORDER**

### **PER BHAVNESH SAINI, J.M.**

1. This Order shall dispose-off all the above Departmental Appeals filed against different Assesseees for different assessment years.

2. I have heard the Learned Representatives of both the parties and perused the material available on record and Learned Counsel for the Assessee appeared in some of the Departmental Appeals.

3. Admittedly, the tax effect in the Departmental Appeals is less than Rs.20 lakhs. Vide Circular No. 3 of 2018 dated 11.07.2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lakhs. It is also directed that this instruction will apply retrospectively to the pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below the specified tax effect may be withdrawn/not pressed. Learned Sr. D.R. in view of the

above Board Circular did not press the Departmental Appeal. I may also note that the Appeals of the Department above would not fall within the exceptions provided in the Board Circular. In the result, the Departmental Appeals are not maintainable as have been filed against the instruction of the Board. The Departmental Appeals are dismissed as withdrawn/not pressed by the Learned Sr. D.R.

4. In the result, appeals of the Revenue are dismissed.

Order pronounced in the open Court.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Dated 15<sup>th</sup> October, 2018

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.