

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3533/Del./2018
Assessment Year 2009-2010

The ACIT, Central Circle-4, New Delhi.	vs.	Smt. Nany Duggal, 3-E/42, N.I.T. Faridabad – 121 001. PAN AREPD9956F
(Appellant)		(Respondent)

Cross Objection No.134/Del./2018
Arising out of
ITA.No.3533/Del./2018 - Assessment Year 2009-2010

Smt. Nany Duggal, 3-E/42, N.I.T. Faridabad – 121 001. PAN AREPD9956F	vs.	The ACIT, Central Circle-4, New Delhi.
(Cross-Objector)		(Respondent)

ITA.No.3535/Del./2018
Assessment Year 2009-2010

The ACIT, Central Circle-4, New Delhi.	vs.	Smt. Poonam Duggal, 3-E/42, N.I.T. Faridabad – 121 001. PAN AESPD6713K
(Appellant)		(Respondent)

ITA.No.3533/D/2018, CO.No.134/D/2018, ITA.No.3535/D/2018,
CO.No.136/D/2018, & ITA.No.3534/D/2018, CO.No.135/D/2018
Smt. Nany Duggal, Faridabad & Two Others.

Cross Objection No.136/Del./2018

Arising out of

ITA.No.3535/Del./2018 - Assessment Year 2009-2010

Smt. Poonam Duggal, 3-E/42, N.I.T. Faridabad – 121 001. PAN AESPD6713K	vs.	The ACIT, Central Circle-4, New Delhi.
(Cross Objector)		(Respondent)

ITA.No.3534/Del./2018
Assessment Year 2009-2010

The ACIT, Central Circle-4, New Delhi.	vs.	Smt. Neeru Duggal, 3-E/42, N.I.T. Faridabad – 121 001. PAN AHNPD0991P
(Appellant)		(Respondent)

Cross Objection No.135/Del./2018

Arising out of

ITA.No.3534/Del./2018 - Assessment Year 2009-2010

Smt. Neeru Duggal, 3-E/42, N.I.T. Faridabad – 121 001. PAN AHNPD0991P	vs.	The ACIT, Central Circle-4, New Delhi.
(Cross Objector)		(Respondent)

For Revenue :	Dr. Anjula Jain, Sr. D.R.
For Assesseees :	Shri Vijay Kumar Singla, C.A.

Date of Hearing :	18.10.2018
Date of Pronouncement :	18.10.2018

ORDER

All the Appeals by Revenue against different Assesseees and Cross-Objections by different Assesseees are directed against different Orders of the Ld. CIT(A)-3, Gurgaon, Dated 27.02.2018, for the A.Y. 2009-2010. In all the Departmental Appeals, the Revenue challenged the deletion of addition of Rs.30 lakhs under section 68 of the I.T. Act, 1961.

2. 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 Appeals.

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.

3. In the result, appeals of the Department are dismissed.

4. Learned Counsel for the Assessee seeks permission to withdraw the cross-objections . All the cross-objections are, therefore, dismissed as withdrawn.

5. In the result, all the cross objections of Assesseees are dismissed as withdrawn.

6. To sum-up, all the Departmental Appeals are dismissed as not pressed and Cross-Objections of the Assesseees are dismissed as withdrawn.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated 18th 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.