

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3530/Del./2018
Assessment Year 2008-2009

The Income Tax Officer, Ward-2(5), Room No.407, 4 th Floor, Aayakar Bhavan, A-2D, Sector-24, Noida – 201 301 (U.P.)	vs.	Smt. Vishambhari, W/o. Shri Manohar Singh, Village Ranauli Latifpur, Dadri, Gautam Budh Nagar. PAN ATMPV1125C
(Appellant)		(Respondent)

For Revenue :	Dr. Anjula Jain, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	18.10.2018
Date of Pronouncement :	18.10.2018

ORDER

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-1, Noida, Dated 29.09.2017, for the A.Y. 2008-2009.

2. In this case, A.O. computed the net taxable income of assessee at Rs.28,09,210/- on account of long term capital gains. The Ld. CIT(A) quashed the re-assessment order for non issuance of notice under section 143(2) of the I.T. Act, 1961.

2. I have heard the Learned D.R. Admittedly, the tax effect in the Departmental Appeal 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 Pending appeals below the specified tax effect may be withdrawn/not pressed.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 Appeal of the Department above would not fall within the exceptions provided in the Board Circular. In the result, the Departmental Appeal is not maintainable as have been filed against the instruction of the Board. The Departmental Appeal is dismissed as withdrawn/not pressed by the Learned Sr. D.R.

4. In the result, appeal of the Department is dismissed.

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.