

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

BEFORE SHRI BHAVNESH SAINI, J.M. AND SHRI PRASHANT MAHARISHI, A.M.

ITA.No.4011/Del./2018
Assessment Year 2014-2015

The ACIT, Central Circle-17, Room No.103, 1 st Floor, Hall No.1, ARA Centre, E-2 Block, Jhandewalan, New Delhi – 110 055.	vs.	M/s. SDB Infrastructure (P) Ltd., 56-58, Community Centre, East of Kailash, New Delhi – 110 065. PAN AAEC6429C
(Appellant)		(Respondent)

For Revenue :	-None-
For Assessee :	Shri Baldev Raj, C.A.

Date of Hearing :	26.10.2018
Date of Pronouncement :	01.11.2018

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-27, New Delhi, Dated 09.03.2018, for the A.Y. 2014-2015, challenging the deletion of addition of Rs.48,53,405/- on account of disallowance under section 14A of the I.T. Act, 1961.

2. The assessee moved an application for early hearing of the appeal because the tax effect in the Departmental Appeal is below Rs.20 lakhs. However, none appeared on behalf of the Revenue. The claim of assessee is that the tax effect is below Rs.20 lakhs have not been disputed.

3. 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 Pending appeals below the specified tax effect may be withdrawn/not pressed. We 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.

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

Order pronounced in the open Court.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 01st November, 2018

VBP/-

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.