

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No. 5525/DEL/2017
[Assessment Year: 2013-14]

The A.C.I.T
Circle - 14(2)
New Delhi

Vs.

M/s K.L. Concast Pvt. Ltd
Z-18, Loha Mandi Naraina
New Delhi

PAN : AAACK 0329 B

CO No. 219/DEL/2017
A/o ITA No. 5525/DEL/2017
[Assessment Year: 2013-14]

M/s K.L. Concast Pvt. Ltd
Z-18, Loha Mandi Naraina
New Delhi

Vs.

The A.C.I.T
Circle - 14(2)
New Delhi

PAN : AAACK 0329 B
[Appellant]

[Respondent]

Date of Hearing : 27.11.2018
Date of Pronouncement : 29.11.2018

Assessee by : None

Revenue by : Smt. Naina Soin Kapil, Sr. DR

ORDER

PER N.K. BILLAIYA, AM:-

This appeal by the Revenue and cross objection by the assessee are preferred against the order of the Commissioner of Income Tax

[Appeals] - 5, Delhi dated 30.06.2017 pertaining to assessment year 2013-14.

2. The sole grievance of the Revenue is that the CIT(A) erred in deleting the addition amounting to Rs. 39.60 lakhs.

3. The grievance of the assessee itself shows that the tax effect is less than Rs. 20 lakhs. 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 The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”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. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.

4. Since none appeared on behalf of the assessee, it seems that the assessee is not interest in prosecuting the matter. Accordingly, the cross objection filed by the assessee is dismissed.

5. In the result, the appeal of the Revenue as well as the cross objection of the assessee stand dismissed.

The order is pronounced in the open court on 29.11.2018.

Sd/-

Sd/-

**[KULDIP SINGH]
JUDICIAL MEMBER**

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

Dated: 29th November, 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 C-DC/DO	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the C-DC/DO	
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	