

**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. 4745/DEL/2015
[Assessment Year: 2010-11]**

The A.C.I.T
Circle - 36(1), Room No. 805,
E-2, Civil Centre
New Delhi

Vs.

Sanjay Gupta
A-145/1, Wazirpur Industrial Area
New Delhi
PAN : AAGPG7291P

**Date of Hearing : 06.12.2018
Date of Pronouncement : 06.12.2018**

Assessee by : Sh. Ashu Goel, CA
Revenue by : Smt. Naina Soin Kapil, Sr. DR

ORDER

PER N.K. BILLAIYA, AM:-

This appeal by the Revenue and is preferred against the order of the Commissioner of Income Tax [Appeals] - XII, New Delhi dated 31/03/2015 pertaining to assessment year 2010-11.

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 Revenue 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 The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”

4. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.

5. In the result, the appeal of the Revenue stand dismissed.

The order is pronounced in the open court on 06.12.2018.

Sd/-

Sd/-

**[KULDIP SINGH]
JUDICIAL MEMBER**

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

Dated: 06th December, 2018

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	06.12.2018
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 / DC	
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 / DC	
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	