

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

BEFORE SHRI BHAVNESH SAINI, J.M. AND SHRI O.P. KANT, A.M.

ITA.No.3792/Del./2015
Assessment Year 2007-2008

The DCIT, Circle-7(1), New Delhi.	vs.	M/s. Delhi State Industrial & Infrastructure Development Corporation Ltd., N-36, Bombay Life Building, Connaught Circus, New Delhi – 110 001. PAN AAACD1257F
(Appellant)		(Respondent)

For Revenue :	Smt. Naina Soin Kapil, Sr. D.R.
For Assessee :	Shri Yogesh Jain, C.A.

Date of Hearing :	18.12.2018
Date of Pronouncement :	01.01.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-14, New Delhi, Dated 23.03.2015, for the A.Y. 2007-2008, challenging the deletion of addition on account of advance against tender of Rs.40,51,000/- made by the A.O.

2. Admittedly, the tax effect in the Departmental Appeal is below 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 Pending appeals below the specified tax effect may be withdrawn/not pressed.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.

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

Order pronounced in the open Court.

Sd/-
(OP KANT)
ACCOUNTANT MEMBER
Delhi, Dated 01st January, 2019
VBP/-

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.