

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE SHRI K.N. CHARY, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 4861/Del/2016
(Assessment Year: 2008-09)**

Dy. Commissioner of Income Tax, Central Circle, Dehradun.	Vs.	M/s Ganga Realtors (P) Ltd., C-7, Race Course, Dehradun.
PAN No: AACCG5518L		
APPELLANT		RESPONDENT

Revenue by : Smt. Sulekha Verma, CIT(DR)
Assessee by : None

ORDER

PER ANADEE NATH MISSHRA, AM

This appeal by Revenue is filed against the order of the Learned Commissioner of Income Tax (Appeals)-2, Aayakar Bhawan, Sanjay Place, M.G. Raod, Agra, ["Ld. CIT(A)", for short], dated 31.03.2016, for Assessment Year 2008-09.

(2) 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 Central Board of Direct Taxes ("CBDT", for short) under section 268A of the Income Tax Act, 1961 ("I.T. Act", for

short) 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. It is also directed in this Circular, that pending appeals below the specified tax effect may be withdrawn/not pressed. Learned CIT(DR), who appeared on behalf of Revenue, did not press the appeal in view of the aforesaid Circular of CBDT. We may also note that this appeal of Revenue would not fall within the exceptions provided in the aforesaid Circular. In the result, the Departmental Appeal is not maintainable, in view of aforesaid CBDT Circular. The Appeal of Revenue is dismissed as withdrawn/not pressed by the Learned CIT(DR). We clarify that Revenue will be at liberty to file a miscellaneous application seeking recall of this order for restoration of the appeal, if it is found that the appeal of Revenue is not covered by aforesaid CBDT Circular.

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

Order pronounced in the open court on 15th day of January, 2019

Sd/-
(K.N. CHARY)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 15.01.2019
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT 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 Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
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	