

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

BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No.4724/Del/2016  
Assessment Year : 2011-12

Income Tax Officer,  
Ward-30(4),  
New Delhi.

(Appellant)

Vs. Shri Sanjay Kumar Singh,  
B-8, Hemkunt Tower,  
98, Nehru Place,  
New Delhi – 110 019.  
PAN : AICPS9632E.  
(Respondent)

Appellant by : Shri J.K. Mishra, CIT-DR.  
Respondent by : None.

Date of hearing : 15.01.2019  
Date of pronouncement : 15.01.2019

**ORDER**

**PER G.D. AGRAWAL, VICE PRESIDENT :-**

This appeal by the Revenue for the assessment year 2011-12 is directed against the order of learned CIT(A)-10, New Delhi dated 30<sup>th</sup> June, 2016.

2. We find that in the present case, the total disputed addition before the ITAT is ₹49,44,510/-, on which the tax effect would be less than ₹20 lakhs. The CBDT in its Circular No.3/2018 dated 11<sup>th</sup> July, 2018 has revised the monetary limit for filing of the departmental appeals to the ITAT at ₹20 lakhs. Learned CIT-DR agreed with the same.

3. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the Circular No.3/2018 of CBDT dated 11<sup>th</sup> July, 2018.

4. In the result, the appeal of the Revenue is dismissed.  
Decision pronounced in the open Court on 15.01.2019.

Sd/-

**(SUDHANSHU SRIVASTAVA)**  
JUDICIAL MEMBER

Sd/-

**(G.D. AGRAWAL)**  
VICE PRESIDENT

VK.

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1. Appellant : Income Tax Officer, Ward-30(4), New Delhi.
2. Respondent : **Shri Sanjay Kumar Singh,**  
**B-8, Hemkunt Tower, 98, Nehru Place,**  
**New Delhi – 110 019.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar