

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 5515/DEL/2016
[A.Y 2010-11]**

The A.C.I.T.
Ward 38(2)
New Delhi

Vs.

Shri Devendra Taneja
A-203, Ashok Apartments
Sector - 9, Rohini, New Delhi

PAN : AACPT 9479 J

[Appellant]

[Respondent]

**Date of Hearing : 15.01.2019
Date of Pronouncement : 15.01.2019**

Assessee by : None

Revenue by : Ms. Shefali Swaroop, CIT- DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the
CIT(A)- 24, New Delhi dated 30.08.2016 pertaining to A.Y 2011-12.

2. 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 The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”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. In the result, the appeal of the Revenue in ITA No. 5515/DEL/2016 is dismissed.

The order is pronounced in the open court on 15.01.2019.

**Sd/-
[SUCHITRA KAMBLE]
JUDICIAL MEMBER**

**Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 15th January, 2019

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 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	