

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

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

I.T.A.No.2344/Del./2016
Assessment Year 2011-2012

The ACIT, Central Circle-6, (Erstwhile Circle-11), Room No.364, 3 rd Floor, E-2, ARA Centre, Jhandewalan Extn., New Delhi – 110 055.	vs.	M/s. Aditya Medicos Pvt. Ltd., C.30, Panchsheel Enclave, New Delhi. PIN – 110 017. PAN AAFCA0411R
(Appellant)		(Respondent)

For Revenue :	Shri N.K. Bansal, Sr.D.R.
For Assessee :	-None-

Date of Hearing :	23.01.2019
Date of Pronouncement :	23.01.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-24, New Delhi, Dated 25.02.2016, for the A.Y. 2011-2012, challenging the deletion of addition of Rs.31,50,000/-.

2. Admittedly, the tax effect in the present appeal is less than Rs.20 lakhs. Vide Circular No.3/2018 Dated 11th July, 2018 issued by CBDT, it has been directed that the

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 pending appeals and appeals to be filed henceforth in Tribunals. Pending appeals below the specified tax limit may be withdrawn/not pressed. The Ld. D.R. in view of the Board's Circular above did not press the Departmental Appeal and seeks permission to withdraw the appeal. The case of the Department would not fall in the exceptions provided in the above Board Circular. In the result, the Departmental appeal is not maintainable as the appeal is filed against the Board instructions referred to above and therefore, the appeal of the Department is liable to be dismissed.

4. In the result, appeal of the Department is dismissed.

Order pronounced in the open Court.

Sd/-
(O.P.KANT)
ACCOUNTANT MEMBER
Delhi, Dated 23rd 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 'G' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.