

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.Nos.5350 & 5351/Del./2015
Assessment Years 2006-2007 & 2007-2008

The DCIT, Central Circle-5, Room No.361, 3 rd Floor, ARA Centre, Jhandewalan Extn. New Delhi.	vs.	M/s. Metro Tyres Ltd., R/o. 101, Jyoti Bhawan, Commercial Complex, Dr. Mukherjee Nagar, New Delhi – 110 009. PAN AAACM3394A
(Appellant)		(Respondent)

Cross Objection Nos.59 & 60/Del./2016
Arising out of
I.T.A.Nos.5350 & 5351/Del./2015
Assessment Years 2006-2007 & 2007-2008

M/s. Metro Tyres Ltd., R/o. 101, Jyoti Bhawan, Commercial Complex, Dr. Mukherjee Nagar, New Delhi – 110 009. PAN AAACM3394A	vs.	The DCIT, Central Circle- 5, Room No.361, 3 rd Floor, ARA Centre, Jhandewalan Extn. New Delhi.
(Cross-Objector)		(Respondent)

For Revenue :	Shri S.S. Rana, CIT-D.R.
For Cross Objector :	Shri Gaurav Jain, C.A. And Ms. Manish Sharma, Advocate

Date of Hearing :	29.01.2019
Date of Pronouncement :	29.01.2019

ORDER

PER BHAVNESH SAINI, J.M.

Both the Departmental Appeals are directed against the different Orders of the Ld. CIT(A)-24, New Delhi, Dated 08.06.2015 for the A.Ys. 2006-2007 and 2007-2008, challenging the deletion of addition of Rs.46,60,000/- and Rs.56,10,000/- on account of bogus purchases respectively.

2. Learned Counsel for the Assessee did not press the cross objections and the same are accordingly dismissed as withdrawn.

3. Admittedly, the tax effect in the present appeals 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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 Appeals and seeks permission to withdraw the appeals. The case of the Department would not fall in the exceptions provided in the above Board Circular. In the result, the Departmental appeals are not maintainable as the appeals are filed against the Board instructions referred to above and therefore, the appeals of the Department are liable to be dismissed.

4. In the result, appeals of the Department are dismissed.

5. To sum-up, Appeals of the Department are dismissed and Cross Objections of the Assessee are dismissed as withdrawn.

Order pronounced in the open Court.

Sd/-
(O.P.KANT)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 29th January, 2019

VBP/-

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.