

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

BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No.482/Del/2016  
Assessment Year : 2011-12

Deputy Commissioner of  
Income Tax,  
Circle-13(2),  
New Delhi.  
(Appellant)

Vs. M/s Johnson Watch Co. Pvt.Ltd.,  
L-21, Connaught Place,  
New Delhi.  
PAN : AABCJ9807G.  
(Respondent)

Appellant by : Shri Amit Katoch, Senior DR.  
Respondent by : Shri T.R. Talwar, AR.

Date of hearing : 31.01.2019  
Date of pronouncement : 31.01.2019

**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)-5, New Delhi dated 3<sup>rd</sup> November, 2015.

2. We find that in the present case, the total tax demanded including interest is ₹15,59,650/-. 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 31.01.2019.

Sd/-  
(KULDIP SINGH)  
JUDICIAL MEMBER

Sd/-  
(G.D. AGRAWAL)  
VICE PRESIDENT

VK.

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1. Appellant : **Deputy Commissioner of Income Tax,  
Circle-13(2), New Delhi.**
2. Respondent : **M/s Johnson Watch Co. Pvt.Ltd.,  
L-21, Connaught Place, New Delhi.**
  
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar