

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4807/Del./2018  
Assessment Year 2010-2011

The ITO (E), Ward-1(4), Room No.2421, Pratyaksh Kar Bhawan, 24 <sup>th</sup> Floor, E-2, Block, Dr. S.P. Mukherjee Civic Centre, New Delhi – 110 002. PAN AAATJ7620F	vs.	M/s. Jai Narayan Bajrang Lal Todi Trust, D-116, Phase-1, Okhla Industrial Area, New Delhi – 110 020. PAN AAATJ7620F
(Appellant)		(Respondent)

For Revenue :	Shri S.L. Anuragi, Sr. D.R.
For Assessee :	Shri Prateek Gupta & Shri Piyush Agrawal, C.As.

Date of Hearing :	11.02.2019
Date of Pronouncement :	11.02.2019

**ORDER**

This appeal by the Revenue has been directed against the Order of the Ld. CIT(A)-36, New Delhi, Dated 27.04.2018 for the A.Y. 2010-2011.

2. In this case, the A.O. made the addition of Rs.30,99,000/- and Rs.1,90,200/-. The Ld. CIT(A) allowed the appeal of assessee.

3. Admittedly, the tax effect in the present appeal is less than Rs.20 lakhs. Vide Circular No.3/2018 Dated 11<sup>th</sup> 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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. 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/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 11<sup>th</sup> February, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi