

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3024/Del./2018
Assessment Year 2014-2015

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| The Income Tax Officer, Exemption Ward, Room No.105, CGO Complex-2, Kamla Nehru Nagar, Ghaziabad. | vs. | St. John Secondary School, 117, Bank Street, Meerut Cantt. Meerut. PAN AADTS9567M |
| (Appellant) | | (Respondent) |

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| For Revenue : | Shri S.L. Anuragi, Sr. D.R. |
| For Assessee : | Shri Sanjay Sud, C.A. |

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| Date of Hearing : | 26.02.2019 |
| Date of Pronouncement : | 26.02.2019 |

ORDER

This appeal by Revenue has been directed against the Order of the Ld. CIT(A), Meerut, Dated 23rd February, 2018, for the A.Y. 2014-2015, challenging the deletion of addition of Rs.18 lakhs.

3. Admittedly, the tax effect in the present appeal is less than Rs.20 lakhs. Vide Circular No.3/2018 Dated 11thJuly, 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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 26th February, 2019

VBP/-

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| 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