

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5023/Del./2018
Assessment Year 2009-2010

The Income Tax Officer, Ward -3(3), A-2/D, Aayakar Bhawan, Sector-24, Noida – 201 301 U.P.	vs.	Shri Satish Chand, S/o. Shri Dal Chand, H.No.3, Village-Nagli Wazidpur, Sector-135, Noida. PAN GBWPS4924N
(Appellant)		(Respondent)

For Revenue :	Shri S.L. Anuragi, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	28.02.2019
Date of Pronouncement :	07.03.2019

ORDER

This appeal by Revenue has been directed against the order of Learned CIT(A)-1, Noida, Dated 30th April, 2018, for the assessment year 2009-2010.

2. In this case, A.O. computed the income of assessee at Rs.17,90,000/- by making the addition of similar amount. The Learned CIT(A) on legal issue 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

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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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.

Delhi, Dated 07th March, 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 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi