

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI BENCH 'F',  
NEW DELHI

BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER, AND  
K.N. CHARY, JUDICIAL MEMBER

ITA No. 6571/DEL/2015  
Assessment Year: 2008-09

The D.C.I.T.  
Central Circle - 31  
New Delhi

Vs.

M/s Radico Khaitan Ltd  
Plot No. J-1, Block B-1  
Mohan Corporate Industrial Area,  
Mathura Road, New Delhi

PAN No. AAACA 2513 K

(APPELLANT)

(RESPONDENT)

Appellant by : Smt Sulekha Verma, CIT-DR

Respondent by : Shri Ajay Vohra, Adv  
Shri Gaurav Jain  
Ms. Manisha

Date of hearing: 03/04/2019

Date of Pronouncement: 08/04/2019

**ORDER**

**PER N. K. BILLAIYA, ACCOUNTANT MEMBER:**

This appeal by the Revenue is preferred against the order of the  
ld. CIT(A) - 30, New Delhi dated 21.09.2015 pertaining to A.Y 2008-  
09.

2. The grievance of the Revenue itself shows that the tax effect is less than Rs. 20 lakhs. This appeal by the Revenue has to be dismissed in the light of the CBDT Circular No. 3/2018 dated 11.07.2018 by which the Board has revised the monetary limit for filing of appeals by the department before the ITAT and the monetary limit has been fixed at Rs. 20 lakhs. The Board at Clause 13 of the said Circular has clarified as under:

*“This Circular will apply to SLPs/appeals/cross objections/references to be filed henceforth in Supreme Court/High Court/Tribunal and it shall also apply retrospectively to pending SLPs/appeals/cross objections/references. The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”*

4. In the light of the aforesaid CBDT Circular, the appeal filed by the Revenue is dismissed.

5. In the result, the appeal of the revenue in ITA No. 6571/DEL/2015 is dismissed.

**Order pronounced in the open court on 08.04.2019.**

**Sd/-**

**(K.N. CHARY)  
JUDICIAL MEMBER**

**Sd/-**

**(N. K. BILLAIYA)  
ACCOUNTANT MEMBER**

Dated: 08.04.2019

VL

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR, ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

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Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
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Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	