

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

BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT  
AND  
SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4340/Del./2016  
Assessment Year 2007-2008

The ACIT, Circle-28(1), Room No.1001, E-2 Block, 10 <sup>th</sup> Floor, Civic Centre, J.L.N. Marg, Income Tax Office, Delhi – 110 002.	vs.	M/s. Garg Dyeing Processing & Industries, G-2, B-1, Mohan Cooperative Industrial Estate, Mathura Road, New Delhi – 110 044.
(Appellant)		(Respondent)

For Revenue :	Shri Amit Katoch, Sr. D.R.
For Assessee :	Shri Shailesh Gupta, C.A.

Date of Hearing :	07.05.2019
Date of Pronouncement :	07.05.2019

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-10, New Delhi, Dated 18.09.2012, for the A.Y. 2007-2008, challenging the deletion of penalty of Rs.13,76,102/- under section 271(1)(c) of the I.T. Act, 1961.

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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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

3. In the result, appeal of the Department dismissed.

Order pronounced in the open Court.

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

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 07<sup>th</sup> May, 2019

VBP/-

Copy to

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

// By Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.