

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.No.4381/Del./2016
Assessment Year 2007-2008

The DCIT, Circle-10(1), New Delhi.	vs.	M/s. Goodyear India Ltd., Mathura Road, Ballabgarh District, Faridabad, Haryana. PAN AAACG3511H
(Appellant)		(Respondent)

For Revenue :	Shri Amit Katoch, Sr. D.R.
For Assessee :	Shri Abhishek Agarwal, C.A.

Date of Hearing :	09.05.2019
Date of Pronouncement :	09.05.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-16, New Delhi, Dated 23.05.2016, for the A.Y. 2007-2008, challenging the deletion of addition of Rs.50,92,000/- on account of provision for obsolete stock.

2. Admittedly, the tax effect in the present appeal is less than Rs.20 lakhs. Vide Circular No.3/2018 Dated 11th 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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/-
(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 09th 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.