

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No. 5781/DEL/2016
[A.Y 2010-11]

The A. C.I.T
Central Circle - 26,
New Delhi

Vs. M/s Oriental Quarries and Mines P. Ltd
21/48, Commercial Complex
Diplomatic Enclave, New Delhi

PAN No: AABCO 0686 Q

[Appellant]

[Respondent]

Date of Hearing : 13.06.2019
Date of Pronouncement : 14.06.2019

Assessee by : None
Revenue by : Ms. Rinku Singh, Sr. DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

This appeal by the Revenue is preferred against the order of the
ld. CIT(A) - 31, New Delhi dated 24.08.2016 pertaining to A.Y 2010-11.

2. The solitary grievance of the assessee is that the CIT(A) erred in deleting the addition of Rs. 58 lakhs made by the Assessing Officer.

3. The grievance of the Revenue itself shows that the tax effect in this appeal 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 The pending appeals below the specified tax limit in para 3 above may be withdrawn/not pressed.”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. 5781/DEL/2016 is dismissed.

The order is pronounced in the open court on 14.06.2019.

Sd/-

**[SUCHITRA KAMBLE]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 14th June, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

**Asst. Registrar
ITAT, New Delhi**

Date of dictation	
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	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	