

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
&  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No. 4092/Del/2016  
Assessment Year: 2012-13**

ACIT Circle 52(1) New Delhi.	vs	Bikram Vaish 25, Hanuman Road, Connaught Place, New Delhi. <b>PAN No. AADPV1196K</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Revenue by</b>	<b>Shri P.V. Gupta, Sr. DR</b>
<b>Assessee by</b>	<b>Shri Somil Agarwal, Adv.</b>

<b>Date of Hearing</b>	<b>01.07.2019</b>
<b>Date of Pronouncement</b>	<b>01.07.2019</b>

**ORDER**

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

This appeal by the Revenue has been directed against the order of Ld.CIT(Appeals)-18, New Delhi dated 01.04.2016 for AY 2012-13, challenging the order of Ld. CIT(A) in deleting the addition of Rs. 87,05,130/- made by AO on account of disallowance u/s 54F of the I.T. Act.

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 u/s 268A of the I.T. Act, 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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. DR 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 is dismissed.

Order pronounced in the open Court.

Sd/-

**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

Dated: 01/07/2019

\*Kavita Arora

Sd/-

**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

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

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ITAT NEW DELHI

Date of dictation	01.07.2019
Date on which the typed draft is placed before the dictating Member	01.07.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	02.07.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	01.07.2019
Date on which the fair order comes back to the Sr. PS/PS	02.07.2019
Date on which the final order is uploaded on the website of ITAT	02.07.2019
Date on which the file goes to the Bench Clerk	02.07.2019
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	

