

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA.No.409/0Del./2017  
Assessment Year 2006-2007

The Income Tax Officer, Ward-18(2), Room No.225A, C.R. Building, I.P. Estate, New Delhi.	vs.,	M/s. New Video Pvt. Ltd., 198/2, Garhi, Opp. Sapna Cinema, East of Kailash, New Delhi – 110 048. PAN AAACN0155G
(Appellant)		(Respondent)

For Revenue :	Ms. Rinku Singh, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	08.07.2019
Date of Pronouncement :	08.07.2019

**ORDER**

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

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-6, Delhi, Dated 02.11.2016, for the A.Y. 2006-2007, challenging the deletion of addition of Rs.47,09,114/- under section 36(1)(vii) 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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 is dismissed.

Order pronounced in the open Court.

Sd/-  
(B.R.R. KUMAR)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 08<sup>th</sup> July, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "E" Bench
6.	Guard File

//By Order//

Asst. Registrar : ITAT : Delhi Benches :  
Delhi.