

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

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

ITA.No.3349/0Del./2016  
Assessment Year 2009-2010

DCIT, Circle-2(1), Room No.392, C.R. Building, New Delhi.	vs.,	M/s. All Grow Finance & Inv Pvt. Ltd., 202, 1 <sup>st</sup> Floor, Okhla Industrial Estate, Phase-III, New Delhi – 110 020. PAN AAACA4941P
(Appellant)		(Respondent)

For Revenue :	Ms. Rinku Singh, Sr. D.R.
For Assessee :	Shri Tarun Rohtagi, C.A.

Date of Hearing :	09.07.2019
Date of Pronouncement :	09.07.2019

**ORDER**

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

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-1, New Delhi, Dated 30.03.2016, for the A.Y. 2009-2010, challenging the Order of Ld. CIT(A) in quashing the re-assessment proceedings. The A.O. in the re-assessment proceedings made the addition of Rs.38,52,000/-.

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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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/-  
(Dr. B.R.R. KUMAR)  
ACCOUNTANT MEMBER  
Delhi, Dated 09<sup>th</sup> July, 2019  
VBP/-

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

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.