

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

**BEFORE SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
&  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 4761/Del/2016  
(Assessment Year: 2012-13)**

Asstt. Commissioner of Income Tax, Circle – 46(1), New Delhi.	Vs.	M/s Arushi Exports, 6658, Gadodia Market, Khari Boali, Delhi- 110006.
<b>PAN No:</b> AABFA1107B		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue by** : Shri V.K. Garg, Adv.  
**Assessee by** : Smt. Naina Soin Kapil, Sr. DR

**ORDER**

**PER: ANADEE NATH MISSHRA, AM**

This appeal by the Revenue has been directed against the order of Learned Commissioner of Income Tax (Appeals)-16, [‘Ld. CIT(A)’, for short] New Delhi, dated 03.06.2015 for Assessment Year 2012-13.

2. Admittedly, the tax effect in the Departmental Appeal is less than Rs.20 lakhs. Vide Circular No. 3 of 2018 dated 11.07.2018 issued by Central Board of Direct Taxes (CBDT) under section 268A of the I.T. Act, it has been directed that 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 the pending appeals and appeals to be filed henceforth in the Tribunal. It is also directed in this Circular, that pending appeals below the specified tax effect may be withdrawn/not pressed. Learned Sr. DR, who appeared on behalf of Revenue, did not press the appeal in view of the aforesaid Circular of CBDT. We may also note that this appeal of Revenue would not fall within the exceptions provided in the aforesaid Circular. In the result, the Departmental Appeal is not maintainable, in view of aforesaid CBDT Circular. The Appeal of Revenue is dismissed as withdrawn/not pressed by the Learned Sr. DR. We clarify that Revenue will be at liberty to file a miscellaneous application seeking recall of this order for restoration of the appeal, if it is found that the appeal of Revenue is not covered by aforesaid CBDT Circular.

3. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 18/7/2019

**Sd/-**  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Dated: 18 .07.2019  
Pooja/-

**Sd/-**  
**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

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1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

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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	
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The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	