

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.306/Del./2017
Assessment Year 2013-2014

The DCIT, Circle – 16(2), Room No.308, C.R. Building, I.P. Estate, New Delhi.	vs.,	M/s. Minda Investments Ltd., B-64/1, Wazirpur Industrial Area, Delhi PIN – 110 052. PAN AAACL1433F
(Appellant)		(Respondent)

For Revenue :	Ms. Rinku Singh, Sr. D.R.
For Assessee :	Shri Anil Kumar, C.A.

Date of Hearing :	14.08.2019
Date of Pronouncement :	19.08.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-33, New Delhi, Dated 29.11.2016 for the A.Y. 2013-2014.

2. In this case, the A.O. disallowed Rs.1,52,20,137/- under section 14A of the I.T. Act, 1961. Since the assessee itself has disallowed Rs.35,65,400/- in the computation of

income, therefore, balance amount of Rs.1,16,54,737/- was added to the income of assessee. The Ld. CIT(A) restricted the disallowance under section 14A to Rs.1,06,51,380/- in place of Rs.1,52,20,137/- worked-out by the A.O. The Revenue challenged the Order of Ld. CIT(A) in reducing the addition.

3. Admittedly, the tax effect in the present appeal is less than Rs.20 lakhs. Vide Circular No.3/2018 Dated 11th 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 Pending appeals below the specified tax limit may be withdrawn/not pressed.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.

4. 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 19th August, 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.