

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 5807/Del/2016
(Assessment Year: 2013-14)**

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| ACIT, Central Circle -14, New Delhi. | Vs. | Smt. Ardaman Kohli, E-9, 3 rd , floor, South Extn- II, New Delhi-110049. |
| PAN No: AWNPK4829Q | | |
| APPELLANT | | RESPONDENT |

Revenue by : Shri D.S. Rawat, Sr. DR
Assessee by : None

ORDER

PER: ANADEE NATH MISSHRA, AM

(A) This appeal by Revenue has been filed against the order of Learned Commissioner of Income Tax (Appeals)-XXVI, New Delhi, ["Ld. CIT(A)", for short], dated 29.08.2016 for Assessment Year 2013-14. The grounds of appeal are as under:

"1. On the facts & circumstances of the case the CIT(A) has erred in deleting the disallowance of huge business expenditure of Rs. 17,55,659/- made by AO on account of business expenditure without considering that the assessee had not conducted any business during the relevant year.

2. On the facts & circumstances of the case the CIT(A) has erred in deleting the addition of undisclosed income of Rs. 19,55,363/- without considering that the assessee had made huge case deposits which were remained unverified.

3. The appellant craves leave to add, alter or amend any/all of the grounds of appeal before or the during course of the hearing of the appeal."

(B) 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 cases 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 It is also directed in this Circular, that pending appeals below the specified tax effect may be withdrawn/not pressed.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 The Appeal of Revenue is dismissed as withdrawn/not pressed by the Learned Sr.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.

(B.1) Before we part, we may add that the aforesaid monetary limit of Rs. 20,00,000/- has been subsequently revised / enhanced to Rs. 50,00,000/- by recent CBDT Circular No. 17/2019 dated 08.08.2019. However, the present appeal before us will be covered by even the earlier aforesaid CBDT Circular dated 11.07.2018 referred to in foregoing paragraph (B) of this order; and even if the revised / enhanced monetary limit of Rs.

50,00,000/- vide aforesaid Circular dated 08/08/2019 is not considered; this appeal of Revenue will deserve to be treated as withdrawn / not pressed, and not maintainable having regard to aforesaid CBDT Circular dated 11.07.2018.

(C) In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 21/8/2019.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 21.08.2019
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

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| Date of dictation | |
| 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 | |
| Date on which the final order is uploaded on the website of ITAT | |
| Date on which the file goes to the Bench Clerk | |
| 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 | |