

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA.No.5024/Del./2016
Assessment Year 2011-12

ACIT Circle-2(1), Room No. 392, C.R. Building, I.P. Estate, New Delhi.	vs.	Air Liquid India Holding Pvt. Ltd. A-24/9, Mohan Cooperative, Mathura Road, New Delhi. PAN No. AAACA9121F
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	None (Application for adjournment rejected as low tax effect)

Date of Hearing :	05.09.2019
Date of Pronouncement :	05.09.2019

ORDER

PER SUCHITRA KAMBLE, J.M.

This appeal is filed by the Revenue against the order dated 04.07.2016 passed by the CIT(A)-1, New Delhi for AY 2011-12.

2. At the time of hearing, the office of Ld. DR filed adjournment application on behalf of the Ld. DR stating therein that the said DR is on leave. After going through the

appeal memo we find that the tax effect in the Appeal filed by the Revenue is less than Rs.50 lakhs. Vide Circular No.3/2018 Dated 11thJuly, 2018 issued by CBDT under section 268A of the I.T. Act, it has been directed that the Revenue 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 the Tribunal. Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department. The CBDT Vide Circular No.17/2019 Dated 08.08.2019 amended the earlier Circular No.3/2018 (supra) whereby it has been directed that monetary limit for filing the appeal of the Revenue in Income Tax Cases may be enhanced further through this amendment in para-3 of the Circular mentioned above and accordingly, the monetary limit for filing the appeal before the Appellate Tribunal have been enhanced to Rs.50 lakhs. Since Circular No.17/2019 Dated 08.08.2019 have been issued to amend its earlier Circular No.3/2018 (supra), therefore, all the conditions of earlier Circular No.3/2018 shall apply accordingly.

3. In view of the above Board's Circulars, the case of the Revenue would not fall in the exceptions provided in the above Board Circulars. In the result, the appeal of the Revenue is not maintainable as the appeal is filed against

the Board instructions referred to above and, therefore, the appeal of the Revenue is liable to be dismissed.

4. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on this 5th Day of September, 2019.

Sd/-

**(N.K. BILLAIYA)
ACCOUNTANT MEMBER**

Dated: 05.09.2019

*Kavita Arora, Sr. PS

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	05.09.2019
Date on which the typed draft order is placed before the dictation Member	05.09.2019
Date on which the approval draft comes to the Sr. PS	05.09.2019
Date on which the fair order is placed before the Dictation member for pronouncement	05.09.2019
Date on which the fair order comes back to the Sr. P.S.	05.09.2019
Date on which the final order is uploaded on the website of ITAT	05.09.2019
Date on which the file goes to the Bench Clerk	05.09.2019
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.	