

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.Nos.3435 & 3436/Del./2017
Assessment Years 2011-2012 & 2012-2013

The Income Tax Officer, Ward-58(2), New Delhi.	vs.,	Smt. Mahi Preet Kaur, B-24, Ganesh Nagar, Pandav Nagar, Delhi – 110 092. PAN ASKPK3020G
(Appellant)		(Respondent)

For Revenue :	Shri Atiq Ahmad, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	16.09.2019
Date of Pronouncement :	16.09.2019

ORDER

PER BHAVNESH SAINI, J.M.

Both the appeals by the Revenue are directed against the order of Ld. CIT(A)-19, New Delhi, Dated 17th March, 2017 for the A.Ys. 2011-2012 and 2012-2013, challenging the deletion of addition of Rs.99,23,454/- and deleting addition of Rs.62,11,221/- and Rs.56,86,669/- respectively in both the years.

2. Admittedly, the tax effect in the Departmental Appeals are 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 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 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 Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.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 Departmental appeal 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. The Ld. D.R. in view of the above Board's Circulars did not press the Departmental Appeals. The cases of the Department would not fall in the exceptions provided in the above Board Circulars. In the result, the Departmental appeals are not maintainable as the appeals are filed against the Board instructions referred to above and therefore, the appeals of the Department are liable to be dismissed.

5. In the result, appeals of the Department are dismissed.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 16th September, 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.