

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

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

ITA.No.2479/Del./2016
Assessment Year 2012-2013

The ACIT, Circle-26(2), Room No. 192, C.R. Building, New Delhi.	vs.	M/s. Vidya Education Investments Pvt. Ltd., 5C, Friends Colony (West), Main Mathura Road, New Delhi. PAN AABCV9413E
(Appellant)		(Respondent)

For Revenue :	Shri Amit Katoch, Sr. D.R.
For Assessee :	Shri P.C. Yadav, Advocate

Date of Hearing :	21.08.2019
Date of Pronouncement :	02.09.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld CIT(A)-9, New Delhi, Dated 18.02.2016, for the A.Y. 2012-2013, challenging the deletion of addition of Rs.93,26.356/- on account of notional rental income and allowing loss under the Head "property" up to Rs.33,75,346/- instead of Rs.24,97,756/-.

2. Admittedly, the tax effect in the present appeal is less than Rs.50 lakhs. Vide Circular No.3 of 2018 Dated 11th July, 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 Tribunals. Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.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 Case 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.3/2019 (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 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 dismissed.

Order pronounced in the open Court.

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

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 02nd September, 2019.

VBP/-
Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "C" Delhi Bench
6.	Guard File

//By Order //

Assistant Registrar, ITAT Delhi Benches :
Delhi.