

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.194 & 195/Del./2016  
Assessment Year 2008-2009

The Income Tax Officer, Ward-8(3), Room No.413B, 4 <sup>th</sup> Floor, C.R. Building, New Delhi.	vs.,	M/s. Ethical Investment Solutions Pvt. Ltd., G-19A, Near Atri Public School, Shakarpur, Delhi-092. PAN AABCE3506H
(Appellant)		(Respondent)

For Revenue :	Shri K. Hauthang, Sr. D.R.
For Assessee :	-None-

Date of Hearing :	23.09.2019
Date of Pronouncement :	01.10.2019

**ORDER**

**PER BHAVNESH SAINI, J.M.**

Both the appeals by the Revenue are directed against the different Orders of the Ld. CIT(A)-14, New Delhi, Dated 03.11.2015 for the A.Y. 2008-2009, challenging the cancellation of penalty and quantum addition.

3. Admittedly, the tax effect in the Departmental Appeals are less than Rs.50 lakhs. Vide Circular No.3/2018 Dated 11<sup>th</sup> 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 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 Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.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.

4. 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 01<sup>st</sup> October, 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.