

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

BEFORE SHRI BHAVNESH SAINI, J.M. & SHRI O.P. KANT, A.M.

ITA.No.1733/Del./2016
Assessment Year 2013-2014

The ACIT, Central Circle-2, Room No.363, 3 rd Floor, E-2, ARA Centre, Jhandewalan Extension, New Delhi – 110 055.	vs	Shri Kanwar Singh Tanwar, 127, Asola Fatehpur Beri, New Delhi. PAN AADPT2288C
(Appellant)		(Respondent)

C.O.No.326/Del./2016
Arising out of
ITA.No.1733/Del./2016 - Assessment Year 2013-2014

Shri Kanwar Singh Tanwar, 127, Asola Fatehpur Beri, New Delhi. PAN AADPT2288C	vs	The ACIT, Central Circle-2, Room No.363, 3 rd Floor, E-2, ARA Centre, Jhandewalan Extension, New Delhi – 110 055.
(Cross Objector)		(Respondent)

For Revenue :	Ms. Pratima M. Biswas, CIT-DR
For Assessee :	Shri Parikshit Aggarwal, C.A.

Date of Hearing :	04.11.2019
Date of Pronouncement :	04.11.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue and Cross Objection by Assessee are directed against the Order of the Ld. CIT(A)-23, New Delhi, Dated 25.01.2016, for the A.Y. 2013-2014.

2. The Revenue in the Departmental Appeal has challenged the Order of the Ld. CIT(A) in deleting the addition of Rs.54,75,998/- on account of unexplained cash and in deleting addition of Rs.25,99,942/- on account of unexplained investment in jewellery.

3. Admittedly, the tax effect in the Departmental Appeal is less than Rs.50 lakhs. Vide Circular No.3/2018 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 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specified tax limit may be withdrawn/not pressed by the Department.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 Appeal. The case of the Department would not fall in the exceptions provided in the above Board Circulars. In the result, the Departmental appeal is not maintainable as the appeal filed against the Board instructions referred to above and therefore, the appeal of the Department is liable to be dismissed.

5. In the result, appeal of the Department dismissed.

6. Learned Counsel for the Assessee seeks permission to withdraw the cross objection and the same is dismissed as withdrawn.

7. In the result, cross objection of the Assessee dismissed.

8. To sum-up, appeal of the Revenue and Cross Objection of the Assessee are dismissed.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER
Delhi, Dated 04th November, 2019
VBP/-
Copy to

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

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.