

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C" New Delhi

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

आ.अ.सं./I.T.A No.4670/Del/2016
निर्धारणवर्ष/Assessment Year:2013-14

ACIT Central Circle-8, Room No. 333 ARA Centre, Jhandewalan Extn., New Delhi.	बनाम Vs.	Harman Singh Dhingra 85, Gold Link, New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent
PAN No. AADPD4472E		

निर्धारितकीओरसे /Revenue by	Ms. Shefali Swaroop. Sr. DR
राजस्वकीओरसे /Assessee by	Shri Arun Kishore, CA

सुनवाईकीतारीख/ Date of hearing:	25.11.2019
उद्घोषणाकीतारीख/Pronouncement on	25.11.2019

आदेश /O R D E R

PER N.K. BILLAIYA, A.M.

1. This appeal filed by the Revenue against the impugned order dated 30.06.2016 passed by the Ld. CIT(Appeals)-24, New Delhi in relation to assessment year 2013-14 on the following grounds:

1. *"The order of Ld. CIT(A) is not correct in law and facts.*
2. *On the facts and circumstances of the case, the CIT(A) has erred in deleting the addition of Rs. 92,07,084/- made by the AO on account of unexplained jewellery found and seized during search.*

3. *On the facts and circumstances of the case, the CIT(A) has erred in relying on the wealth-tax returns of 1989-90, having no details of jewellery for explaining the jewellery found and seized in FY 2012-13.*
4. *On the facts and circumstances of the case, the CIT(A) has erred in holding that circular no. 1916 dated 11.05.1994 is liable for explaining the source of jewellery also, apart from being applicable to seizure of jewellery.*
5. *The appellant craves leave to add, amend any/all the ground of appeal before or during the course of hearing of the appeal.”*

2. We have heard the learned CIT (D.R.), who has pointed out the tax effect involved in this appeal, is below monetary limit prescribed by the CBDT. We find that the CBDT vide Circular No.17/2019 dated 8th August 2019 [F.No.279/ Misc.142/ 2007-ITJ (Pt)] by amending para 3 of CBDT Circular No.3/2018 dated 11.07.2018 has enhanced the monetary limit for filing of appeal before Tribunal to Rs.50 lakhs and has also removed the anomaly in para 5 of said Circular No. 3/2018. We find that the present case does not fall within the exceptions clause 10 of said CBDT Circular No. 3/2018. Therefore, the present appeal is not maintainable as per above Circular No. 17/2019, hence dismissed. This Circular is applicable to all pending appeals as clarified by CBDT letter dated 20.08.2019 [F. No. 279/Misc./M-93/2018-ITJ] and in the light of judgment of Hon`ble Supreme Court in the case of Pr. CIT, Jaipur v. Meenakshi Modi SLP (Civil) Diary No. 25076 of 2019-dated 16.08.2019 wherein the Hon`ble Supreme Court has dismissed the appeal of

Revenue, as tax involved was less than Rs. 2 Crores. However, the Revenue is at liberty to approach to this Tribunal for recalling this order, if it is comes to the notice of the AO that the tax effect is more than the monetary limit provided under above Circular or the appeals is fall within ambit of the exceptions provided under the said Circular.

3. In the result, the appeal of the Revenue is stands dismissed.

The order pronounced in the open court on 25.11.2019

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 25TH November, 2019

**Kavita Arora, Sr. PS*

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi

Date of dictation	25.11.2019
Date on which the typed draft is placed before the dictating Member	25.11.2019
Date on which the typed draft is placed before the Other Member	25.11.2019
Date on which the approved draft comes to the Sr. PS/PS	25.11.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	25.11.2019
Date on which the fair order comes back to the Sr. PS/PS	25.11.2019
Date on which the final order is uploaded on the website of ITAT	25.11.2019
Date on which the file goes to the Bench Clerk	25.11.2019
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	

