

**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.6249/Del/2016  
निर्धारणवर्ष/Assessment Year:2013-14

DCIT (Exemption) Circle Ghaziabad, Room No. 105, 1 <sup>st</sup> Floor, Kamla Nehru Nagar, Ghaziabad.	<u>बनाम</u> Vs.	Indus Education Society 6, Awadhपुरी Road, Lakhanpur, Kanpur.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent
PAN No. AAATI6219B		

निर्धारितीकीओरसे /Revenue by	Shri S.N. Meena, Sr. DR
राजस्वकीओरसे /Assessee by	Shri Tarun Rohatgi, 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 12.07.2016 passed by the Ld. CIT(Appeals)-II, Kanpur in relation to assessment year 2013-14 on the following grounds:

1. "Ld. Commissioner of Income Tax (Appeals), has erred in law and facts in allowing the appeal of the assessee on anonymous donation u/s 115BBC of Rs. 1,60,00,000/-.
2. The order of the Ld. CIT(Appeals) be cancelled and the order of the AO be restored."

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 8<sup>th</sup> 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: 25<sup>TH</sup> 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	