

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'F': NEW DELHI**

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

**ITA No.5192/Del/2016  
(ASSESSMENT YEAR-2011-12)**

Assistant Commissioner of Income Tax, Circle,21(1), New Delhi.	Vs.	M/s Religare Enterprises Ltd., D3, P3B, District Centre, Saket, New Delhi-110017.  PAN -AAACV 5888N
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant By	<b>Sh. Umesh Takyar, Sr. DR</b>
Respondent by	<b>Sh. Somaya Jain, Adv.</b>
Date of Hearing	<b>25.02.2020</b>
Date of Pronouncement	<b>25.02.2020</b>

**ORDER**

**PER BHAVNESH SAINI, JUDICIAL MEMBER:**

This appeal by Revenue has been directed against the order of Ld. CIT (Appeals)-7, New Delhi {CIT(A)} dated 19.07.2016 for the Assessment Year: 2011-12.

2. We have heard the Ld. Representatives of both the parties.

3 Vide Circular No.3/2018 dated 11<sup>th</sup> July, 2018 issued by CBDT u/s 268 A of the I.T. Act, it has been directed that a Department shall not file appeal before the Tribunal in case where the tax effect does not exceed the monetary limit of Rs.20 lacs. It is also directed that this instruction will apply retrospectively to the pending appeals and appeals to be filed henceforth in the Tribunal. Pending appeals below specified tax limit may be withdrawn/not pressed. Vide circular No.17/2019 dated 8<sup>th</sup> August, 2019 the monetary limit of Rs.20 lacs in the Departmental Appeal have been enhanced to 50 lacs. All others conditions of the earlier Circular would apply accordingly.

4. The Ld. DR filed a calculation of AO (DCIT, Circle-21(II)) in writing intimating therein that the total tax effect in the Departmental Appeal is Rs.37,01,873/-. The Ld. DR therefore submitted that the tax effect in the Departmental Appeal is below Rs.50 lacs. The Ld. DR in view of the Board Circular above do not press the Departmental Appeal. The case of the Department would not fall in the exception provided in the above Board Circular. The Departmental Appeal is accordingly dismissed as withdrawn.

5. In the final result, the Departmental Appeal is dismissed as withdrawn.

**Order pronounced in the Open Court on 25/02/2020.**

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

Dated: 25/02/2020  
PK/Ps

Sd/-  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI