

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.7889/Del/2017
निर्धारणवर्ष/Assessment Year:2013-14**

ACIT Circle-55(1), Room No. D-219, Block D, Vikas Bhawan, New Delhi.	बनाम Vs.	Brijesh Kumar C-52, Vivek Vihar, New Delhi.
		PAN No. AAGPK3624G
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Revenue by	Shri Prakash Dubey, Sr. DR
Assessee by	Shri Nippun Mittal, CA

सुनवाईकीतारीख/ Date of hearing:	04.01.2021
उद्घोषणाकीतारीख/Pronouncement on	04.01.2021

आदेश /O R D E R

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the order of Ld. CIT(Appeals)-19, New Delhi dated 25.10.2017 for AY 2013-14.

2. We have heard Ld. Representatives of both the parties.
3. Admittedly, the tax effect in the Departmental appeal is less than to Rs. 50 lakhs. Vide Circular No. 3/18 dated 11.07.2018 issued by CBDT u/s 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 this specified

tax effect may be withdrawn/not pressed. The aforesaid circular has been amended by issuing further Circular No. 17/2019, whereby the monetary limit for filing Income-tax appeals before the Tribunal has been enhanced to Rs. 50 lakhs. Ld. DR in view of the above Board Circular did not press the Departmental appeal. The case of the Department would not fall in the exceptions provided in the above Board Circular. In the result, the Departmental appeal is not maintainable as the appeal is filed against the Board Instruction referred to above and, therefore, the appeal of the Department is liable to be dismissed.

4. In the result, the Departmental appeal is dismissed.

Order pronounced in the open court on 04.01.2021.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 04.01.2021
**Kavita Arora, Sr. P.S.*

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