

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "C" : DELHI  
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI B.R.R. KUMAR, ACCOUNTANT MEMBER  
ITA.No.3568/Del./2013  
Assessment Year 2009-2010

The Income Tax Officer, Ward-1, Saharanpur.	vs.	Shri Ishtiyaque Ahmed through Legal Heirs Smt. Mushyada Begum, S/Shri Mohd. Azhar, Athar and Moyeen, 1/142, Mohalla Qureshian, Saharanpur.
(Appellant)		(Respondent)

For Revenue :	Shri Prakash Dubey, Sr. DR
For Assessee :	Shri Premjit Singh Kashyap, C.A.

Date of Hearing :	21.01.2021
Date of Pronouncement :	21.01.2021

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Revenue has been directed against the Order of the Ld. CIT(A), Muzaffarnagar, Dated 05.03.2013, for the A.Y. 2009-2010.

2. We have heard the Learned Representatives of both the parties through video conferencing and perused the material on record.

3. Admittedly, the tax effect in the Departmental Appeal is less than Rs.50 lakhs. Vide Circular No.3/2018 Dated 11<sup>th</sup> 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 Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.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 is 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. In the result, appeal of the Revenue dismissed.

Order pronounced in the open Court.

Sd/-  
(B.R.R. KUMAR)  
ACCOUNTANT MEMBER  
Delhi, Dated 21<sup>st</sup> January, 2021  
VBP/-

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'C' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.