

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "E" : DELHI
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER
ITA.No.546/Del./2018
Assessment Year 2014-2015

The ACIT, Circle-1, LTU, NBCC Plaza Pushp Vihar, New Delhi – 110 017.	vs.	M/s. Max New York Life Insurance Co. Ltd., Max House, 3 rd Floor, 1 Dr. Jha Marg, Okhla, New Delhi – 110 020 PAN AACCM3201E
(Appellant)		(Respondent)

For Revenue :	Shri Bhopal Singh, Sr. D.R.
For Assessee :	Shri Bhuwan Dhooper, Advocate

Date of Hearing :	15.02.2021
Date of Pronouncement :	15.02.2021

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-22, New Delhi, Dated 15.11.2017, for the A.Y. 2014-2015.

2. Admittedly, the tax effect in the Departmental Appeal is less than Rs.50 lakhs. Vide Circular No.3/2018 Dated 11th 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 Pending appeals below the specified tax limit may be withdrawn/not pressed by the Department.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.

3. 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.

4. In the result, appeal of the Department dismissed.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)

ACCOUNTANT MEMBER

Delhi, Dated 15th February, 2021

VBP/-

Copy to

Sd/-

(BHAVNESH SAINI)

JUDICIAL MEMBER

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.