

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

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND SHRI VIJAY PAL RAO, JUDICIAL MEMBER**

**आ.अ.सं./I.T.A No.5864/Del/2017  
निर्धारणवर्ष/Assessment Year:2012-13**

<b>Addl. CIT, Special Range-9, Room No. 193B, C.R. Building, New Delhi.</b>	<b>बनाम Vs.</b>	<b>Thomson Press (India) Ltd., K-9, Connaught Circus, New Delhi.</b>
		<b>PAN No. AAAC4827F</b>
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

<b>Revenue by</b>	<b>Shri Prakash Dubey, Sr. DR</b>
<b>Assessee by</b>	<b>Shri Salil Aggarwal &amp; Shri Shailesh Gupta, Adv.</b>

<b>सुनवाईकीतारीख/ Date of hearing:</b>	<b>23.09.2021</b>
<b>उद्घोषणाकीतारीख/Pronouncement on</b>	<b>23.09.2021</b>

**आदेश /O R D E R**

**PER VIJAY PAL RAO, J.M.**

This appeal by the Revenue has been directed against the order of Ld. CIT(Appeals)-15, Delhi dated 29.03.2017 for AY 2012-13.

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

3. Admittedly, the tax effect in the Departmental appeal is less than 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 Pending appeals below this specified tax effect may be withdrawn/not pressed.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.

4. 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.

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

Order pronounced in the open court on 23.09.2021

Sd/-  
**(R.K. PANDA)**  
ACCOUNTANT MEMBER  
Delhi.  
*\*Kavita Arora, Sr. P.S.*

Sd/-  
**(VIJAY PAL RAO)**  
JUDICIAL 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**