

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.6135/Del/2018
(ASSESSMENT YEAR 2011-12)**

Asst. Commissioner of Income Tax, Rohtak Circle, Rohtak	Vs.	M/s Sindhu Farms Pvt. Ltd., 96-A, Subhash Nagar, Rohtak-124 001. PAN-AAGCS 8737F
(Appellant)		(Respondent)

Appellant By	Sh. Kartikeya Jaiswal, Adv.
Respondent by	Sh. Umesh Takyar, Sr. DR

ORDER

PER ANADEE NATH MISSHRA, AM:

(A) This appeal by Revenue is filed against the order of Learned Commissioner of Income Tax (Appeals)-Rohtak, [Ld. CIT(A)", for short], dated 17.07.2018 for Assessment Year 2011-12. Grounds taken in this appeal of Assessee are as under:

"1. The Ld. CIT(A), Rohtak erred in law and on facts in deleting the addition of Rs. 1,48,81,158/- made by the AO (Joint Commissioner of Income Tax, Rohtak Range, Rohtak) for not using the land for agricultural purposes during the year under consideration.

2. *The Ld. CIT(A), Rohtak erred in law and on facts in not appreciating the fact that the assessee did not furnish any documentary evidence with regard to sale of agricultural produce.*

3. *The Ld. CIT(A), Rohtak erred in law and on facts in not appreciating the fact that as the assessee has deviated the same his non-agricultural income into agricultural income (being the assessee also running business of sale of seeds etc. in this company)."*

(B) At the outset, it was brought to our notice at the time of hearing, by learned Senior Departmental Representative ("Sr. DR", for short) for Revenue; that tax effect in this appeal is below Rs. 50,00,000/-. Vide recent CBDT Circular No.17/2019 dated 08.08.2019 read with earlier CBDT Circular No. 3 of 2018, dated 11.07.2018, minimum threshold limit of tax effect for filing of appeals by Revenue in Income Tax Appellate Tribunal ("ITAT", for short) has been enhanced to Rs. 50,00,000/-. In a subsequent clarification issued by CBDT vide F. No. 279/Misc/M-93/2018-ITJ, dated 20/08/2019, it has been clarified by CBDT that the aforesaid revised monetary limit is also applicable to all pending appeals in ITAT. In view of the foregoing, it was submitted by Ld. Sr. DR for Revenue, that this appeal is not maintainable. He did not press the appeal. Therefore, this appeal is dismissed being not pressed; and also being not maintainable having regard to aforesaid CBDT

Circular No. 17/2019 dated 08.08.2019 read with aforesaid CBDT Circular No. 3 of 2018 in the light of aforesaid clarification dated 20/08/2019.

(C) Before leaving, we clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961; seeking recall of this order and, for restoration of this appeal if it is found that appeal of Revenue is not covered by aforesaid CBDT Circulars dated 08.08.2019 and 11.07.2018.

(D) In the result, this appeal by Revenue is dismissed.

This order was already pronounced orally on 09th December, 2021 in the Open Court, in the presence of representatives of both sides, after conclusion of hearing. Now, this written order is signed today on 10.12.2021.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER
Dated: 10.12.2021
PK/PS

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI