

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.3266/Del/2018
निर्धारणवर्ष/Assessment Year:2014-15

ACIT Circle 15(1), Room No.321, C.R. Bldg., I.P. Estate, New Delhi.	बनाम Vs.	Leon Realtors Pvt. Ltd., Unit No. 201, 1 st Floor, Empire Apartments, Sultanpur, M.G. Road, New Delhi.
		PAN No. AABCL4591M
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Revenue by	Ms. Sarita Kumari, CIT DR
Assessee by	Ms. Shivani Sanghi, AR

सुनवाईकीतारीख/ Date of hearing:	28.02.2023
उद्घोषणाकीतारीख/Pronouncement on	28.02.2023

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal by Revenue has been directed against the order of Ld. CIT(Appeals)-5, Delhi dated 22.02.2018 for AY 2014-15.

2. The Ld. Counsel for Assessee submits that the Revenue effect in this appeal is less than Rs.50 lakhs. Referring to the grounds of appeal of the Revenue and the assessment order it is submitted that the disputed addition is only Rs.41,20,845/- on which the tax effect is less than Rs.50 lakhs.

3. We have heard Ld. Representatives of both the parties. 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 Pending appeals below this specified tax effect may be withdrawn/not pressed.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. Ld. DR in view of the above Board Circular did not press the Departmental appeal. 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. However, in the event of the Revenue finding that the tax effect in this appeal is more than Rs.50 lakhs or covered under any exceptions under CBDT Circular the Revenue is at liberty to file miscellaneous application for recall of this order.

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

Order pronounced in the open court on 28.02.2023

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

**Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER**

Dated: 28.02.2023

**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