

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**BEFORE SHRI H.S.SIDHU, JUDICIAL MEMBER
AND SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

ITA No. 6120/Del/2013

AY: 2004-05

ITO, Ward 27(1)
Room no.1908, E 2, Civic Centre
Minto Road
New Delhi 110 002

vs. Sh. Harsh Gupta, D 33
Rajouri Garden
New Delhi 110 027

PAN: AHIPG 6023 E

(Appellant)

(Respondent)

Appellant by : Sh. T. Vasanthan, Sr.D.R.

Respondent by : Sh. Devesh Parekh, C.A.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

This is an appeal filed by the Revenue. Admittedly the tax effect in this appeal by the Revenue is less than Rs.10 lakhs.

1.1. In terms of CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, this appeal by the Revenue should have been withdrawn or should not be pressed by the Revenue.

2. In view of the above this appeal by the Revenue is dismissed in limini.

3. In the result Revenue's appeal is dismissed in limini.

Order pronounced in the Open Court on 17th March, 2016.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 17th March, 2016

- *Manga*

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR