

आयकर अपीलीय अधिकरण, 'बी' खंडपीठ मुंबई  
**INCOME TAX APPELLATE TRIBUNAL, MUMBAI "B" BENCH**

सर्वश्री महावीर सिंह न्यायिक सदस्य एवं बी.आर.बास्करन, लेखा सदस्य  
**Before S/Sh. Mahavir Singh, JM & B.R. Baskaran, AM**

आयकर अपील सं./ITA No./3279/Mum/2013, निर्धारण वर्ष /Assessment Years: 2004-05

Asstt. CIT-19(1) Room no.322, Piramal Chambers, 3 <sup>rd</sup> Floor, Parel Mumbai-400 012.	Vs.	M/s. Meghna Packaging 143, Shanti Niketan, S.V. rd. Opp. Khar Police Station, Khar(W) Mumbai-400 052. <b>PAN:AABFM 0758 L</b>
---	-----	---

(अपीलार्थी /Appellant)

(प्रत्यर्थी / Respondent)

**Revenue by:** Shri S. Ravichandran-DR

**Assessee by:** Shru Mayur R. Makadia-AR

सुनवाई की तारीख / **Date of Hearing:** 30.08.2016

घोषणा की तारीख / **Date of Pronouncement:** 30.08.2016

**आयकर अधिनियम, 1961 की धारा 254(1) के अन्तर्गत आदेश**  
**Order u/s 254(1) of the Income-tax Act, 1961 (the Act)**

**ORDER**

न्यायिक सदस्य के अनुसार Per Mahavir Singh, JM :

This appeal by the Revenue is arising out of the order of the CIT(A)-22, Mumbai in Appeal No.CIT(A)-22/ACIT-19 (1)/IT- 200/11-12, order dated 26/02/2013. Assessment was framed by the ACIT, Circle- 19 (1), Mumbai under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 ( herein after referred to as 'the Act') for the assessment year 2004-05 vide his order dated 14/12/2009.

2. During the course of hearing before me, the learned Counsel for the assessee, pointed out that in this case the quantum under dispute is Rs.23,65,800/- and the tax demand involved is Rs.8,48,731/- and thus, the tax effect in this appeal is below

Rs.10.00 lacs. The learned Counsel submitted that in view of the **CBDT Circular No.21/2015, dated 10.12.2015** brought out by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, this appeal of revenue is not maintainable and be dismissed. The learned SR. DR also agreed to the facts stated by the learned Counsel but could not point out whether this case falls under any of the exception provided in the Circular.

3. I have heard the rival submissions and perused the material on record. I find from the records before me that the tax involved in the disputed issue is below Rs.10 lacs and therefore, in view of the circular No. 21/2015 dated 10<sup>th</sup> December, 2015 no appeal should be filed by the Revenue before the Tribunal which has tax effect of Rs. 10.00 lacs or less and this circular is also applicable retrospectively to all pending appeals. The relevant extract the said CBDT Circular (Supra) is as under:-

*“This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals. Pending appeals below the specified tax limits in para 3 above may be withdrawn/not pressed. Appeals before the Supreme Court will be governed by the instructions on this subject, operative at the time when such appeal was filed.”*

4. Considering the above, the appeal filed by the Revenue, is therefore, dismissed.
5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on 30<sup>th</sup> August, 2016  
आदेश की घोषणा खुले न्यायालय में दिनांक 30 अगस्त, 2016 को की गई।

**Sd/-**  
(बी.आर. बास्करन / **B.R. Baskaran**)  
**लेखा सदस्य / ACCOUNTANT MEMBER**  
मुंबई/Mumbai, दिनांक/Date: 30.08.2016  
व.नि.स.Jv.Sr.PS.

**Sd/-**  
(महावीर सिंह / **Mahavir Singh**)  
न्यायिक सदस्य / JUDICIAL MEMBER

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

- 1.Appellant /अपीलार्थी 2. Respondent /प्रत्यर्थी  
3.The concerned CIT(A)/संबद्ध अपीलीय आयकर आयुक्त, 4.The concerned CIT /संबद्ध  
आयकर आयुक्त; 5.DR A Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, B  
खंडपीठ,आ.अ.न्याया.मुंबई 6.Guard File/गार्ड फाईल

सत्यापित प्रति //True Copy//  
आदेशानुसार/ **BY ORDER,**

सहायक पंजीकार **Dy./Asst. Registrar**  
आयकर अपीलीय अधिकरण, मुंबई /**ITAT, Mumbai.**