

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : A : NEW DELHI

BEFORE SHRI R.S. SYAL, AM & MS SUCHITRA KAMBLE, JM

ITA No.1794/Del/2012
Assessment Year : 2006-07

ITO,
Ward-I,
Income Tax Office,
Bulandshahr,
Uttar Pradesh.

Vs. Anil Kumar Agarwal,
S/o Om Prakash Agarwal,
534, Prem Nagar, Bulandshahr,
Uttar Pradesh.
PAN: ADNPK9347A

CO No.204/Del/2012
(ITA No.1794/Del/2012)
Assessment Year : 2006-07

Anil Kumar Agarwal,
S/o Om Prakash Agarwal,
534, Prem Nagar,
Bulandshahr, Uttar Pradesh.
PAN: ADNPK9347A

Vs. ITO,
Ward-I,
Income Tax Office, Bulandshahr,
Uttar Pradesh.

Assessee By : Shri Vaibhav Gupta, CA
Deptt. By : Shri K.K. Jaiswal, DR

Date of Hearing : 07.01.2016
Date of Pronouncement : 07.01.2016

ORDER

PER R.S. SYAL, AM:

This appeal by the Revenue and the Cross Objections by the assessee arise out of the order passed by the CIT(A) on 4.1.2012 in relation to the assessment year 2006-07.

2. During the course of hearing, the Id. AR submitted that pursuant to the mandate of section 268A, the CBDT has issued Circular No. 21 of 2015 dated 10.12.2015 with retrospective effect, revising the monetary limit to Rs.10,00,000/- for not filing appeals before the Tribunal. He further submitted that as the tax effect involved in the instant appeal is less than Rs.10,00,000/-, the extant appeal is not maintainable. The Id. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.10,00,000/-.

3. From para 10 of the above Circular it is palpable that the Instruction is applicable to the pending appeals also with

retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT wherein tax effect is less than Rs.10,00,000/-. Going by the prescription of the aforementioned Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit for not filing the appeals. *Ex consequenti* we dismiss the instant appeal without going into merits of the case.

4. The Cross objection filed by the assessee, which is in support of the impugned order, is also dismissed as infructuous.

5. In the result, the appeal of the Revenue as well as the Cross Objections filed by the assessee stand dismissed.

Order Pronounced in the open Court on 07.01.2016.

Sd/-

[SUCHITRA KAMBLE]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 07th January, 2016.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.