

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

Before Sh. H.S. Sidhu, JM & Sh. P. Maharishi, AM

ITA Nos. 1233, 1234 & 1235/Del/2014

Asstt. Years : 2008-09, 2009-10 & 2010-11

ITO Ward 51(2) New Delhi.	Vs	Remunerative Project Cell North Delhi Municipal Corporation, 16 th Floor, Civic Centre, Minto Road, New Delhi. DELR19631D
(APPELLANT)		(RESPONDENT)

Assessee by : None

Revenue by : Sh. Shravan Gotru, Sr. DR

Date of Hearing : 13/04/2016

Date of Pronouncement : 02 /05/2016

ORDER

Per H.S. Sidhu, JM:

These appeals by the department against the common order dated 24.12.2013 of ld. CIT(A)-XXX, New Delhi pertaining to the assessment years 2008-09 to 2010-11.

2. In these cases, notice of hearing to the assessee were sent by the Registered AD post, in spite of the same, assessee, nor his authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, we are of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, we are deciding the present appeals exparte qua assessee, after hearing the Ld. DR and perusing the records.

3. We find that the tax effect in the Revenue's Appeals are less than Rs.10,00,000/-, therefore, the Department's Appeals are not maintainable, in view of the Circular No. 21/2015 dated 10th December, 2015 issued vide F.No. 279/Misc. 142/2007-ITJ (Pt.) by the CBDT. For the sake of convenience, the relevant para nos. 3 & 10 of the aforesaid CBDT's Circular are reproduced as under:-

“3. Henceforth, appeals/ SLPs shall not be filed in cases where the tax effect does not exceed the monetary limits given hereunder:

<i>S No</i>	<i>Appeals in Income-tax matters</i>	<i>Monetary Limit (in Rs)</i>
<i>1</i>	<i>Before Appellate Tribunal</i>	<i>10,00,000/-</i>
<i>2</i>	<i>Before High Court</i>	<i>20,00,000/-</i>
<i>3</i>	<i>Before Supreme Court</i>	<i>25,00,000/-</i>

It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case.

10. 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 Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed.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. It is not in dispute that the Board's instruction or directions issued to the income-tax authorities are binding on those authorities, therefore, the Department should have withdrawn/ not pressed the present Appeals, in view of the aforesaid instructions since the tax

effect in the instant Appeals are less than the amount of Rs. 10 lacs, prescribed in the above said CBDT's Instructions.

5. Keeping in view the CBDT Instruction No. 21/2015 dated 10th December, 2015, we are of the view that the Revenue should have withdrawn/ not pressed the instant appeals before the Tribunal. We are also of the view that the said Instructions are applicable for the pending appeals and appeals to be filed henceforth in Tribunal. Accordingly, the Revenue's appeals are dismissed.

6. In the result, appeals filed by the Revenue stand dismissed.

Order Pronounced in the Court on 02/05/2016

Sd/-

(P. MAHARISHI)
ACCOUNTANT MEMBER

Dated: 02/05/2016

*Kavita Arora

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR

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Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	