

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'जी' मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

श्री राजेन्द्र, लेखा सदस्य, एवं श्री अमरजीत सिंह, न्यायिक सदस्य, के समक्ष
BEFORE SHRI RAJENDRA, AM AND SHRI AMARJIT SINGH, JM

आयकर अपील सं/ I.T.A. No.2020/Mum/2015
(निर्धारण वर्ष / Assessment Year: 2011-12)

Dy. Commissioner Of Income Tax 8(3)(2) Room No.615, 6 th Floor, Aayakar Bhavan, M.K.Road, Mumbai - 400020	बनाम/ Vs.	M/s. Yamini Interiors Pvt. Ltd. 160, Dinshaw Petit Lane, Behind Digvijay Mall, Kalachowky, Mumbai - 400033
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACY1072D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Revenue by:	Ms. Anupama Singla
Assessee by:	Shri Pankaj Jain

सुनवाई की तारीख / Date of Hearing: 14.12.2016
घोषणा की तारीख /Date of Pronouncement: 14.12.2016
आदेश / ORDER

PER AMARJIT SINGH, JM:

The revenue has filed the present appeal against the order dated 19.12.2014 passed by the Commissioner of Income Tax(Appeals)- 14, Mumbai [hereinafter referred to as the "CIT(A)"]relevant to the assessment year 2011-12.

2. At the time of hearing, it was pointed out by the parties that the tax effect involved in this quantum in dispute by the revenue is less

than Rs.10 lakhs. We also noticed from the working given by the assessee that the amount in dispute is Rs.26,38,979/- for A.Y.2011-12 which is expenditure disallowed by the Assessing Officer and the effect therein is less than Rs.10 lakhs. Hence in view of the CBDT circular No.21/2015 dated 10.12.2015 the revenue is barred from pursuing this appeal. Accordingly, we dismissed this appeal in limine.

3. In result all the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 14th December, 2016.

Sd/-
(RAJENDRA)

लेखा सदस्य / ACCOUNTANT MEMBER
MEMBER

Sd/-

(AMARJIT SINGH)
न्यायिक सदस्य/JUDICIAL

मुंबई Mumbai; दिनांक Dated : 14th December, 2016

^{MP}

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai