

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, बी, मुंबई ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "B", MUMBAI**

श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं

श्री रमित कोचर, लेखा सदस्य, के समक्ष

**Before Shri Joginder Singh, Judicial Member, and
Shri Ramit Kochar, Accountant Member**

**ITA NO.6149/Mum/2014
Assessment Year: 2010-11**

ACIT-11(2), Room No. 479, 4 th Floor, Aayakar Bhavan, M.K. Road, Mumbai - 20	बनाम/ Vs.	M/s. BSR & Associates, Lodha Excelus, 1 st Floor, Apollo Mills Compound, N.M. Joshi Marg, Mahalaxmi, Mumbai - 13
(राजस्व /Revenue)		(निर्धारिती /Assessee)
P.A. No. AADFB 6889 R		

राजस्व की ओर से / Revenue by	Shri Neil Philip - DR
निर्धारिती की ओर से / Assessee by	Shri Harsh Kapadia - CA

सुनवाई की तारीख / Date of Hearing :	31/10/2016
आदेश की तारीख /Date of Order:	01/11/2016

आदेश / O R D E R

Per Joginder Singh (Judicial Member)

The Revenue is aggrieved by the impugned order dated 28/07/2014 of the Ld. First Appellate Authority, Mumbai.

2. During hearing of this appeal, at the outset, Shri Harsh Kapadia, ld. counsel for the assessee contended that in the present appeal, the total tax effect is below prescribed monetary limit of Rs.10 lakh for filing the appeal before this Tribunal. The ld. DR, Shri Neil Philip, did not controvert the factual matrix.

2.1. We have considered the rival submissions and perused the material available on record. In view of the above, it is noted that the tax effect in the present appeal is below prescribed limit of Rs.10 lakh for filing the appeal before the Tribunal, as contained in CBDT instruction No.21 of 2015, dated 10/12/2015 (F No.279/Misc./142/2007-IT(PT), applicable with retrospective effect, wherein, the Department was advised/directed by the Board not to file appeal in the cases where the tax effect does not exceed the following monetary limit.:-

Sl. No.	Appeals in Income –tax matters	Monetary Limit (in Rs.)
1.	Before ITAT	10,00,000/-
2.	U/s 260 A before Hon'ble High Court	20,00,000/-
3.	Before Hon'ble Supreme Court	25,00,000/-

In view of the above instruction, since, the tax effect is less than Rs.10,00,000/-, consequently, the appeal of the Revenue is not maintainable, therefore, dismissed.

Finally, the appeal of the Revenue is dismissed as not maintainable.

This Order was pronounced in the open court in the presence of ld. representatives from both sides at the conclusion of the hearing on 31/10/2016.

Sd/-

(Ramit Kochar)

लेखा सदस्य / ACCOUNTANT MEMBER

sd/-

(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 01/11/2016

Vr/- नि.स.

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)- , Mumbai
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,**