

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER AND
SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

**ITA No. 1864/Del/2014
AY: 2009-10**

DDIT, Circle 3(1)
New Delhi

vs. Mrs. Bina Mehta
S 117, Panchshila Park
Malviya Nagar
New Delhi

PAN: AHCPM 1179 P

(Appellant)

(Respondent)

Appellant by : Sh. K.K.Jaiswal, D.R.
Respondent by : Sh. S.K.Gupta, Adv.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

This is an appeal filed by the Revenue directed against the order of the Ld.Commissioner of Income Tax (Appeals)-XXIV, New Delhi dated 03.01.2014 pertaining to the Assessment Year (A.Y.) 2009-10.

1.1. The tax effect in this appeal by the Revenue does not exceed the monetary limit of Rs.10 lakhs specified in recent CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961. Further in this CBDT Circular, at para 10 it is specified that the Instruction will apply retrospectively, to all pending appeals.

2. The Ld.D.R. could not controvert the fact that the tax effect on the quantum of income in dispute is below the monetary limit of Rs.10,00,000/- (Ten lakhs only).

2.1. Hence we dismiss this appeal filed by the Revenue on the ground that the tax effect in the present appeal does not exceed the monetary limit specified by the CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, and hence not maintainable.

2.2. In case there is a mistake in the calculation or if the case is covered by any of the exception specified in the Circular the revenue may file a Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake and if the Bench is convinced of the mistake, this order will be recalled and the appeal restored for fresh disposal on merits.

3. In the result Revenue's appeal is dismissed.

Order pronounced in the Open Court on 29th January, 2016.

Sd/-
(H.S.SIDHU)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 29th January, 2016

• *Manga*

Copy forwarded to: -

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

By Order,

ASSISTANT REGISTRAR