

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

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 2115/Del/2014  
AY: 2005-06**

**&**

**ITA No. 2116/Del/2014  
AY: 2006-07**

ITO, Ward 34(2)  
New Delhi

vs. Sh. Ajay Gupta  
A-2/14A, Model Town I  
New Delhi

PAN: AAJPG 0481 E

**(Appellant)**

**(Respondent)**

**Appellant by : Sh.P.Damkanunjna, Sr.D.R.  
Respondent by : None**

**ORDER**

**PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER**

These are appeals filed by the Revenue directed against the order dt. 29.1.2014 of Ld.CIT(A)-IV, New Delhi for Assessment Years 2005-06 and 2006-07 pertaining to the same assessee.

**1.1.** The tax effect in these appeals by the Revenue does not exceed the monetary limit of Rs.10 lakhs specified in recent CBDT Circular No.21/2015 dated 10<sup>th</sup> 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.Sr.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) for both the A.Ys 2005-06 and 2006-07.

**2.1.** Hence we dismiss these appeals filed by the Revenue for the A.Ys 2005-06 and 2006-07, on the ground that the tax effect in the present appeals does not exceed the monetary limit specified by the CBDT Circular No.21/2015 dated 10<sup>th</sup> 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 appeals restored for fresh disposal on merits.

**3.** In the result both the Revenue's appeals for the A.Ys 2005-06 and 2006-07, are dismissed.

Order pronounced in the Open Court on 08<sup>th</sup> February, 2016.

**Sd/-**  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(J. SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dated: the 08<sup>th</sup> February, 2016

- *Manga*

**Copy forwarded to: -**

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

**ASSISTANT REGISTRAR**