

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, E, मुंबई ।

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

**Before Shri C.N. Prasad, Judicial Member, and
Shri Ashwani Taneja, Accountant Member**

**ITA NO.4357/Mum/2012
Assessment Year: 2008-09**

ITO 3(3)(3) R.No.672, 6 th Floor, Aayakar Bhavan, M.K. Rd. Mumbai -400020 (Revenue)	बनाम/ Vs.	M/s. Spectrum International Pvt. Ltd. 5 th Floor, Lotus House, 33-A, New Marine Lines Mumbai-400020 (Respondent)
P.A. No.AAACS5715M		

Revenue by	Shri Love Kumar (DR)
Respondent by	None

सुनवाई की तारीख / Date of Hearing :	14/01/2016
आदेश की तारीख / Date of Order:	14/01/2016

आदेश / O R D E R

Per Ashwani Taneja (Accountant Member):

This appeal has been filed by the Revenue against the order of Ld. Commissioner of Income Tax (Appeals)-7, Mumbai {(in short 'CIT(A)'}, dated 23.02.2012 for the assessment year 2008-09, passed against the assessment order passed by the Assessing Officer (in short 'AO') u/s 143(3) of the Act.

2. During the course of hearing, none appeared on behalf of the Respondent and arguments were made by Shri Love Kumar, Departmental Representative (DR) on behalf of the Revenue.

3. During the course of hearing, it has been brought to our notice by the Ld. DR that tax effect in this appeal is less than a sum of Rs.10 lakhs, and accordingly, it was submitted that in view of recent circular issued by the Central Board of Direct Taxes No.21/2015 dated 10th December, 2015, this appeal may be treated as withdrawn/not pressed. Ld. DR has also placed a copy of the circular before the bench,

3.1. We have gone through the aforesaid circular of the Board. It has been provided in the aforesaid circular that no appeal shall be filed by the Revenue if the tax effect involved in the appeal does not exceed a sum of Rs. 10 lakhs. It has further been provided that instructions contained therein shall apply retrospectively to pending appeals also. Relevant part of the circular is reproduced below:

“10. This instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/ Tribunal. Pending appeals below the specified tax limits in para 3 above may be withdrawn/ not pressed.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.”

3.2. In view of the submissions of Ld. DR and circular of the board, we find that the appeal of the Revenue is not maintainable and therefore, it is held that this appeal is not maintainable and dismissed as withdrawn.

4. In the result, this appeal filed by the Revenue is dismissed.

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

Sd/- (C.N. Prasad)	Sd/- (Ashwani Taneja)
न्यायिक सदस्य / JUDICIAL MEMBER	लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 14/01/2016

Patel, P.S./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