

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

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

ITA No. 6682/Del/2013

AY: 2002-03

Dy.CIT, Circle 9(1)
New Delhi

vs. Sona Okegawa Precision Forgings Ltd.
UGF-6, Indra Prakash bldg.
21, Barakhamba road
New Delhi

PAN: AABCS 4786 P

Cross Objection No.244/Del/14

(In ITA No. 6682/Del/2013)

AY: 2002-03

Sona Okegawa Precision Forgings Ltd.
New Delhi

vs. Dy.CIT, Circle 9(1)
New Delhi

(Appellant)

(Respondent)

Department by : Ms. Rashmita Jha, Sr. D.R.

Assessee by : Sh. Vidur Puri, C.A.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

This appeals is filed by the Revenue. The Cross Objection is filed by the assessee. Admittedly the tax effect in Revenue's appeal is less than Rs.10 lakhs.

1.1. In terms of 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 read with S.268 A of the Income Tax Act 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

2. In view of the above this appeal by the Revenue is dismissed in limine.
3. In the result Revenue's appeal is dismissed in limine.
4. Since we have dismissed Revenue's appeal in limine, assessee's Cross Objection has become infructuous and is dismissed as such.

Order pronounced in the Open Court on 05th May, 2016.

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

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 05th May, 2016

- *Manga*

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR