

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'I-2' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SHRI L. P. SAHU, ACCOUNTANT MEMBER**

**I.T.A .No.-870/Del/2014
(ASSESSMENT YEAR-2009-10)**

DCIT Circle-16(1) New Delhi (APPELLANT)	vs	Toshiba India Pvt.ltd., Gopal Das Bhawan, Barakhamba Road, New Delhi-110001. PAN-AABCT4829N (RESPONDENT)
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Appellant by	Sh. A.M.Govil, CIT DR
Respondent by	Ms. Vrinda Tulshan, Adv

Date of Hearing	06.04.2016
Date of Pronouncement	13.05.2016

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the Revenue assailing the correctness of the order dated 21.01.2014 passed by DCIT, New Delhi pertaining to Assessment Year 2009-10 on the following grounds:-

1. *“On the facts and in the circumstances of the case and in law, Ld.DRP, Panel-II, New Delhi erred in deleting the addition of Rs.19,74,842/- (18,96,76,184/--18,77,01,342) made by the AO u/s 92CA of the Act.*
2. *The appellant craves for reserving the right to amend, modify, alter, add or forego any ground(s) of appeal at any time before or during the hearing of appeal.”*

2. Considering the amount at stake for the Revenue, both the parties were required to address Circular No.21/2015 dated 10th December, 2015 of CBDT. On consideration of the facts on record and the aforesaid Circular of the CBDT, the Ld. Sr. DR fairly conceded that the departmental appeal has been filed wherein the tax effect involved is much less than Rs.10 lakh.

3. We have heard the submissions of the parties on this issue and perused the material on record. We find that the CBDT vide the aforesaid Circular

dated 10.12.2015 has revised the monetary limit to Rs.10 lakh for filing the appeal by the department before Income Tax Appellate Tribunal. Vide para 10 of the aforesaid Circular Para 3 has been made applicable retrospectively. Considering the settled legal precedent that the Board's instructions or directions issued to the Income Tax Authorities u/s 268A of the Income Tax Act, 1961 are binding on the authorities, we dismiss the departmental appeal considering the material available on record.

4. In the result, the appeal of the Revenue is dismissed.

The order is pronounced in the open court on 13 of May 2016.

**Sd/-
(L. P. SAHU)
ACCOUNTANT MEMBER**

**Sd/-
(DIVA SINGH)
JUDICIAL MEMBER**

Amit Kumar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI