

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : G : NEW DELHI

BEFORE SHRI H.S. SIDHU, JM & SHRI O.P. KANT, AM

ITA No.559/Del/2013  
Assessment Year : 2005-06

ITO,  
Ward-37(1),  
Room No.2007, 20<sup>th</sup> Floor,  
E-2, Dr. S.P. Mukherjee Civic  
Centre, Minto Road,  
New Delhi.

Vs. Sanjeev Sehgal,  
199, Udyog Vihar,  
Phase-I,  
Gurgaon.

PAN: AQNPS3344J

Assessee By : None  
Deptt. By : None

Date of Hearing : 13.07.2016  
Date of Pronouncement : 14 .07.2016

ORDER

PER H.S. SIDHU, JM:

This appeal by the Revenue arises out of the order passed by the CIT(A) on 06.11.2012 in relation to the assessment year 2005-06.

2. None appeared on behalf of the assessee and on behalf of the Revenue despite notice.

3. After having perused the relevant material on record, we find that pursuant to the mandate of section 268A, the CBDT has issued Circular No. 21 of 2015 dated 10.12.2015 with retrospective effect, revising the monetary limit to Rs.10,00,000/- for not filing appeals before the Tribunal. We further find that the tax effect involved in the instant appeal is less than Rs.10,00,000/-. Going by the prescription of the aforementioned Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit for not filing the appeals. From para 10 of the above Circular it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before

the ITAT wherein tax effect is less than Rs.10,00,000/-. *Ex consequenti* we dismiss the instant appeal without going into merits of the case.

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

Order Pronounced in the open Court on 14.07.2016.

Sd/-

[O.P. KANT]  
ACCOUNTANT MEMBER

Sd/-

[H.S. SIDHU]  
JUDICIAL MEMBER

Dated, 14<sup>th</sup> July, 2016.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.