

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G': NEW DELHI
BEFORE SH. I.C. SUDHIR, JUDICIAL MEMBER
AND
SH. O.P. KANT, ACCOUNTANT MEMBER**

ITA No. 1032/Del/2012
Assessment Year: 2005-06

Asstt. Commissioner of Income Tax, Circle-27(1), Room No. 218, D- Block, Vikas Bhawan, New Delhi	Vs.	Ms. Sonya Singh, B-2/9, Opp. Happy Model School, Janak Puri, New Delhi
GIR/PAN : ATAPS0357H		
(Appellant)		(Respondent)

Appellant by	Smt. Rishpal Bedi, Sr. DR
Respondent by	Smt. Anju Jai Singh, CA

Date of hearing	19.04.2016
Date of pronouncement	08.06.2016

ORDER

PER O.P. KANT, A.M.:

This appeal by the Revenue is directed against the order of learned Commissioner of Income Tax(Appeals) dated 16.01.2008 in relation to assessment year 2005-06, raising the following grounds of appeal:

- 1. On the facts and circumstances of the case, the Ld. CIT(A) erred in deleting the addition of Rs. 4,42,000/- made by the A.O. on account of marketing expenses paid to Mrs. Monya Singly.*
- 2. On the facts and circumstances of the case, the Ld. CIT(A) erred in deleting the addition of Rs. 8,66,517/- made by the A.O. on account of business promotion*
- 3. On the facts and circumstance of the case, the Ld. CIT(A) erred in deleting the addition of Rs 4,47,094/- & Rs. 2,76,185/- made by the QAO out of foreign travelling expenses & local travel expenses.*
- 4. On the facts and circumstances of the case, the Ld. CIT(A) erred in deleting the addition of Rs. 15,552/- made by the A.O. on account of disallowance of advertisement expenses in contravention to rule 46A.*
- 5. On the facts and circumstance of the case, the Ld. CIT(A) erred in deleting the addition of Rs. 1,79,901/- made by the A.O. out of expenses incurred on furniture & fixtures.*

The Appellant craves the right to add any other ground of appeal.

2. We have heard both the parties and perused the relevant material on record. It is noticed that 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. The Id. Sr. Departmental Representative, although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in the appeal is less than Rs.10,00,000/-.

3. 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/-. Going by the prescription of the afore-noted 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 i.e. Rs. 10,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case. However, the Department is at liberty to file the Miscellaneous Application, if the tax effect is more than the prescribed limited of Rs. 10 lacs or otherwise.

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

This decision is pronounced in the open court on 8th June, 2016

Sd/-

(I.C. SUDHIR)

JUDICIAL MEMBER

Dated: 1June, 2016.

RK/-

Copy forwarded to:

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

Sd/-

(O.P. KANT)

ACCOUNTANT MEMBER