

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H', NEW DELHI  
BEFORE SHRI S.V.MEHROTRA, ACCOUNTANT MEMBER  
&  
SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No. 12/Del/2014  
Assessment Year: 2009-10**

DCIT Circle-18(1) New Delhi	Vs	Ultima Fashion Maker Ltd. B-286, Okhla Industrial Area, Phase-1 New Delhi AAACU2099N
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

**Assessee by : None**

**Revenue by : Sh. V.R.Sombhadra , Sr. DR**

Date of Hearing : 11.4.16	Date of Pronouncement : 12. 4.16
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**ORDER**

**PER BEENA A PILLAI, JM**

This is an appeal by the department against the order dated 29.10.2013 of CIT(A)-XXI, New Delhi.

2. The ld. DR requested that the appeal may be adjourned for another date convenient.

3. The ld. AR stated that the tax effect in the departmental appeal is less than Rs. 10 lacs.

Therefore, the Revenue ought not to have filed the appeal as directed by the CBDT's latest circular no. 21/2015 dated 10/12/2015.

4. We have considered the submission of the ld.AR.

5. During the course of hearing, the ld. D.R., although supported the order of the Assessing Officer, but could not controvert this fact that tax effect in this appeal is less than Rs.10,00,000/-.

6. It is noticed that the CBDT has issued Circular No.21 of 2015 dated 10.12.2015, vide which it has revised the monetary limit to Rs.10,00,000/- for not filing the appeal before the Tribunal. From Clause 10 of the above circular it is clear that these instructions are applicable to the pending appeals also and there is clear cut instruction to the department to withdraw or not to press the appeals filed before the ITAT wherein tax effect is less than Rs.10,00,000/-. These instructions are operative retrospectively to the pending appeals.

7. Keeping in view the CBDT Circular No.21 of 2015 dated 10.12.2015 and also the provisions of Section 268A of Income Tax Act, 1961, we are of the view that the Revenue should not have filed the instant appeal before the Tribunal.

8. In view of the above, without going into merits of the case, we dismiss the appeal filed by the department.

9. In the result, appeal of the department is dismissed.

Order Pronounced in the Court on 12.04.2016.

Sd/-

**(S.V.MEHROTRA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(BEENA A PILLAI)**  
**JUDICIAL MEMBER**

**Dated:**

\*Binita\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**

		Date	<u>Initial</u>	
1.	Draft dictated on	11.04.2016		PS
2.	Draft placed before author	12.04.2016		PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			PS/PS
6.	Kept for pronouncement on			PS
7.	File sent to the Bench Clerk			PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			