



ITA No.5356/Mum/2016  
ITO Vs.M/s Elcon Pipe & Fittings Pvt. Ltd.  
Assessment Year 2010-2011

**आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“G” BENCH, MUMBAI**

श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।

**BEFORE SHRI JOGINDER SINGH, JM AND  
SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./I.T.A. Nos. 5356/Mum/2016  
(निर्धारण वर्ष / Assessment Year: 2010-2011)

<b>INCOME TAX OFFICER 1(1)</b> Kalyan		<b>M/S ELCON PIPE &amp; FITTINGS PVT LTD.</b> Building No. B/8, Prithvi Complex Phase-2, Godown No. 7 Near Kalher Pipeline Bhiwandi 421 302
	<b>बनाम/ Vs.</b>	
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. AABCE-9399-J		
(अपीलार्थी /Appellant)	:	(प्रत्यर्थी / Respondent)
<b>Assessee by</b>	:	Shri Ajay Singh, AR
<b>Revenue by</b>	:	Dr. Anupama Singla, DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	08/02/2017
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	09/02/2017



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## **आदेश / ORDER**

### **Per MANOJ KUMAR AGGARWAL(Accountant Member):**

1. The captioned appeal of the revenue for Assessment Year [AY] 2010-11 primarily challenges stand of Commissioner Income Tax(Appeals)-2, [CIT(A)], Thane dated 30/06/2016 *qua* confirmation of addition against certain bogus purchases.
2. Briefly stated, the assessee was engaged in the business of trading in pipes and plates and saddled with addition of Rs.19,61,897/- in Assessment order passed u/s 143(3) '*read with section*' 147 of the Income Tax Act vide Assessing Officer [AO] order dated 27/03/2015. The same was assailed before Ld. First Appellate Authority, who after considering the submissions of the assessee, confirmed addition to the extent of Rs.4,07,538/- and deleted the balance amount of Rs.15,54,359/-. Aggrieved, the revenue is in appeal before us *qua* relief granted by the CIT(A).
3. At the outset, the Ld. Counsel for Assessee [AR] drew our attention to the fact that the tax effect of the amount in dispute i.e. Rs.15,54,359/- is below Rs. 10.00 Lacs and hence the same is covered by latest CBDT Circular number 21 of 2015 dated 10/12/2015. As per the circular, new guidelines of monetary limit for filing of appeals by the Department has been issued, whereby the tax effect for filing of appeal before the ITAT has been prescribed at minimum of Rs. 10 lakhs. In the said Circular, it has been specifically clarified that the said instruction will apply retrospectively to all the pending appeals. The Ld. DR fairly conceded the position and could not point out any exceptions as given in the circular. Accordingly, the appeal filed by the revenue is not maintainable and are



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dismissed *in limine*. The revenue is free to re-agitate the same if it is found that the case of the assessee is not covered by the benefit of the said circular.

3. In Nutshell, the appeal of the revenue stands dismissed.

*Order pronounced in the open court on 9<sup>th</sup> February, 2017.*

Sd/-  
(Joginder Singh)

न्यायिक सदस्य / Judicial Member  
Member

मुंबई Mumbai; दिनांक Dated : 09.02.2017

PS:- Pooja K.

Sd/-  
(Manoj Kumar Aggarwal)

लेखा सदस्य / Accountant

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**