

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No. 3548/Del/2012  
AY: 2009-10**

ACIT, Central Circle-12, Room No. 330, ARA Centre, Jhandewalan Extn. New Delhi	vs.	Sh. Mukesh Garg, 292, Katra Peran, Tilak Bazar, New Delhi – 110 006. PAN: AAAPG2585Q
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**(Appellant)**

**(Respondent)**

**Appellant by** : Dr. Prabha Kant, CIT (DR)  
**Respondent by** : None

**ORDER**

**PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

This is an appeal filed by the Revenue. Admittedly the tax effect in this appeal by the Revenue is less than Rs.10 lakhs.

**1.1.** In terms of CBDT Circular No.21/2015 dated 10<sup>th</sup> December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

**2.** In view of the above this appeal by the Revenue is dismissed in limine.

**3.** In the result Revenue's appeal is dismissed in limine.

Order pronounced in the Open Court on 26<sup>th</sup> April, 2016.

sd/-  
**(BEENA A PILLAI)**  
**JUDICIAL MEMBER**

sd/-  
**(J. SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dated: the 26<sup>th</sup> April, 2016

- *Manga*

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

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By Order,

**ASSISTANT REGISTRAR**