

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G' : NEW DELHI

BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No.2122/Del/2010
Assessment Year : 2002-03

Assistant Commissioner of
Income Tax,
Central Circle-22,
New Delhi.
(Appellant)

Vs. Shri Subhash Chand Sharma,
KM-106, Kavi Nagar,
Ghaziabad.
PAN : AKAPS3891B.
(Respondent)

Appellant by : Shri Munesh Kumar, CIT-DR.
Respondent by : None.

Date of hearing : 12.02.2016
Date of pronouncement : 19.02.2016

ORDER

PER G.D. AGRAWAL, VP :-

This appeal by the Revenue for the assessment year 2002-03 is directed against the order of learned CIT(A)-III, New Delhi dated 26th February, 2010.

2. At the time of hearing before us, none appeared on behalf of the assessee-respondent. This appeal of the Revenue is, therefore, being disposed of ex-parte qua the assessee-respondent on merits after hearing the arguments of learned CIT-DR.

3. We have heard the arguments of learned CIT-DR and have perused the relevant material placed before us. It is observed that the tax effect in the present appeal of the Revenue is below ₹10 lakhs. As per Circular No.21/2015 dated 10th December, 2015, the CBDT has clearly laid down that the Revenue should not prefer appeals before the ITAT if the tax effect involved in the appeal, excluding interest, is

less than ₹10 lakhs. In view thereof, the appeal filed by the Revenue is not maintainable and is dismissed.

4. In the result, the appeal of the Revenue is dismissed.
Decision pronounced in the open Court on 19.02.2016.

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-
(G.D. AGRAWAL)
VICE PRESIDENT

VK.

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1. Appellant : **Assistant Commissioner of Income Tax,
Central Circle-22, New Delhi.**
2. Respondent : **Shri Subhash Chand Sharma,
KM-106, Kavi Nagar, Ghaziabad.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar