

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'B' : NEW DELHI)**

**BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER
and
SHRI A.T. VARKEY, JUDICIAL MEMBER**

**ITA No.3677/Del./2010
(ASSESSMENT YEAR : 2007-08)**

DCIT, Circle,
Sonapat.

vs. M/s. Crystal Phosphates Limited,
Village Nathupur,
District Sonapat.

(PAN : AABCC1978R)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Shailesh Gupta, CA
REVENUE BY : Shri Sameer Sharma, Senior DR

ORDER

PER A.T. VARKEY, JUDICIAL MEMBER :

This appeal, at the instance of the revenue, is filed against the order of the CIT (Appeals), Rohtak dated 04.06.2010 for the assessment year 2007-08.

2. The tax effect in the appeal by the Revenue does not exceed the monetary limit of Rs.10 lakhs specified in Circular No.21/2015 dated 10th December,2015, F.No.279/Misc./142/2007-ITJ(Pt.).

3. We are of the opinion that the Circular of the CBDT results in the revenue appeal being not maintainable. Further this CBDT Circular, at para 10 specifies that the Instruction will apply retrospectively, to all pending appeals. We have examined the grounds of appeal and have found that the tax effect on the quantum

of income in dispute is below the monetary limit of Rs.10,00,000/- (Rupees Ten lakhs only).

4. Hence we dismiss the appeal filed by the Revenue on the ground that the tax effect in the present appeal does not exceed the monetary limit specified by the CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) and hence not maintainable.

5. In case there is a mistake in the calculation or if the case is covered by any of the exception specified in the Circular, the revenue may file Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake and if the Bench is convinced of the mistake, the order will be recalled and the appeal will be restored for fresh disposal on merits.

6. In the result, the Revenue's appeal is dismissed.

Order pronounced in open court on this 2nd day of March, 2016 after the conclusion of the hearing.

**Sd/-
(R.S. SYAL)
ACCOUNTANT MEMBER**

**sd/-
(A.T. VARKEY)
JUDICIAL MEMBER**

**Dated the 2nd day of March, 2016
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-XIII, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**