

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "B", MUMBAI**

BEFORE SHRI R.C.SHARMA (AM) AND SHRI RAM LAL NEGI (JM)

**ITA No. 6533 /MUM/2011
Assessment Year: 2008-09**

The ACIT Rg.- 9 (1), Room No. 223, Aayakar Bhavan, M.K.Road, Mumbai- 400020.	Vs.	M/s BDH Industries Ltd. Nair Baug, Akurli Road, Kandivali (E), Mumbai- 400101. PAN- AAACB1720H
(Appellant)		(Respondent)

Appellant by : Shri. Peeyush Sonnar
Respondent by : Shri. G.L. Nachhara

Date of Hearing: 07/12/2015
Date of Pronouncement: 29/01/2016

ORDER

PER RAM LAL NEGI, JM

The aforesaid appeal has been filed by the Revenue against impugned order dated 15/06/2011 passed by the CIT(A)-9, Mumbai in respect of the order of assessment passed u/s 143(3) for the assessment year 2008-09, on the following grounds:-

- 1. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in deleting the addition of Rs. 26,06,050/- from total purchases, on estimated basis, without appreciating the fact that the assessee has failed to submit details like item, value, quantity of opening and closing stock summary of RG-23 and PLA Register, though assessed*

maintains 'bin card' but the same is hand written and remains unverifiable.

2. The appellant prays that the order of the CIT(A) on the grounds be set aside and that of the Assessing Officer be restored.

3. The appellant craves leave to amend or alter any ground or add a new ground that may be necessary.

2. At the outset, it is noticed that, the disputed issue is only for Rs. 26,06,050/- and the tax effect on this amount is much below the specified monetary limit of Rs. 10 lakhs. As per the latest CBDT Circular No. 21 of 2015, dated 10th December, 2015, 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 Rs. 10 lakhs. In the said Circular, it has been specifically clarified that the said instruction will apply retrospectively to all the pending appeals. Accordingly, the appeal filed by the revenue is not maintainable and is dismissed *in limine*.

Order pronounced in the open court on 29th January, 2016

Sd/-

(R.C.SHARMA)

ACCOUNTANT MEMBER

Sd/-

(RAM LAL NEGI)

JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated: 29/01/2016

आदेश 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
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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

Pramila