

The Id. DR Mr. Yogesh Kumar Sharma requested that while dismissing the appeal as not maintainable, it may be made clear that the present order will have no precedential value.

2. In view of the above discussion, the present appeal preferred by the Revenue in violation of CBDT Circular No. 21/2015 (supra) is not maintainable and hence, the same is dismissed as such making it clear that since the present appeal has not been disposed of on merits of the appeal, but due to above reason, it will have no any judicial precedence.

3. In the result, the appeal is dismissed as not maintainable.

Order pronounced in the open court on 16.06.2016.

Sd/-
(C.M. GARG)
Judicial Member

Sd/-
(L.P. SAHU)
Accountant Member

Dated : 16.06.2016

*aks/-

Copy of order forwarded to:

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

By order

*Assistant. Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi*