

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

BEFORE SHRI JASON P. BOAZ (AM) AND SHRI RAM LAL NEGI (JM)

**ITA No. 2515 /MUM/2011
Assessment Year: 1999-2000**

The DCIT-24(2), Room No. 601, 6 th Floor, Pratyakshakar Bhavan, Bandra-Kurla Complex, Bandra (E), Mumbai- 400051.	Vs.	M/s. Swastic Plastics. 806, Nalanda, Sunder Nagar, S.V. Road, Malad (W), Mumbai- 400064.
(Appellant)		(Respondent)

Appellant by : Shri. Vivek Ojha
Respondent by : None

Date of Hearing: 06/01/2016
Date of Pronouncement: 06/01/2016

ORDER

PER JASON P. BOAZ, AM

The aforesaid appeal has been filed by the Revenue against the impugned order dated 31/01/2011 passed by the CIT(A)-34, Mumbai in respect of the order of assessment passed u/s 143(3) for the assessment year 1999-2000, on the following grounds:-

1) *"Whether on the facts and in the circumstances of the case and in law, the Ld.CIT(A) has erred in deleting the addition of Rs.15,00,000/- made by the AO on account of declaration made at the time of Survey without appreciating the fact that the AO could not furnish the remand report as the assessed*

failed to file reconciliation statements before the AO during the remand proceedings.”

2) The appellant prays that the order of the CIT(A) on the ground be set aside and matter may be decided according to law. The appellant craves leave to amend or alter any ground or add new ground which may be necessary.

2. At the outset, it is noticed that, the disputed issue is only for Rs. 15,00,000/- and the tax effect on this amount is 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 6th January, 2016

Sd/-

(RAM LAL NEGI)

JUDICIAL MEMBER

Sd/-

(JASON P. BOAZ)

ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated: 06/01/2016

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, MPramila