

आयकर अपीलीय अधिकरण "B" न्यायपीठ मुंबई में।

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 5179/Mum/2014

(निर्धारण वर्ष / Assessment Year : 2010-11)

Income Tax Officer-25(1)(3), Room No. 306, C-10, 3 rd Floor, Pratyakashar Bhavan, Bandra Kurla Complex, Bandra(East), Mumbai-400 051	बनाम/ v.	Shri Mansukhbhai M. Patel , Ganesh Bhuvan L.T.Road, opp. Dahisar Station, Dahisar(East), Mumbai-400068
स्थायी लेखा सं./PAN : AACPP4013A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

Revenue by	Sh Chandrajit Singh, DR
Assessee by :	Sh. Vijay Mehta

सुनवाई की तारीख /**Date of Hearing** : 07-03-2016

घोषणा की तारीख /**Date of Pronouncement** : 07-03-2016

आदेश / ORDER

PER RAMIT KOCHAR,ACCOUNTANT MEMBER :

This appeal filed by the Revenue is disposed of because the tax effect in the appeal is less than Rs. 10 lacs as per the latest CBDT Circular No. 21/2015, F. No. 279/Misc.142/2007-ITJ (Pt) dated 10th December, 2015 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India.

2. The ld. D.R. submitted that tax effect involved in this appeal is less than Rs. 10 lacs and the CBDT Circular No. 21/2015 is applicable to this appeal and the appeal is not maintainable/not pressed in terms of CBDT circular no 21/2015 dated 10/12/2015. The ld. DR submitted that as per the latest CBDT Circular No. 21/2015, F. No. 279/Misc.142/2007-ITJ (Pt)

dated 10th December, 2015 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, no appeal shall be filed by the Revenue in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3 of the circular

Para 3 of the Circular No. 21/2015

S No.	Appeals in Income tax matters	Monetary Limit (in Rs)
1	Before Appellate Tribunal	10,00,000/-
2	Before High Court	20,00,000/-
3	Before Supreme Court	25,00,000/-

In the said circular vide para 10, it is stipulated that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals. Pending appeals below the specified tax limits in may be withdrawn/not pressed.

3. Keeping in view the CBDT Circular No. 21/2015 dated 10th December, 2015 which is applicable from retrospective effect and is also applicable to pending appeals and also in view of ld. DR stating before us that this appeal is now not maintainable/not pressed in view of the above CBDT Circular, we hold that this appeal filed by the Revenue which is covered by this order involving tax effect less than Rs. 10 lacs is not maintainable and is dismissed being not pressed. However, the Revenue is at liberty to file an application for recall of this appeal in accordance with law, if at any stage it is found that tax effect is more than Rs 10 lacs or the Revenue wants to agitate the matter in accordance with the provisions/clauses as contained in the afore-stated circular. We order accordingly.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 07th March 2016.

आदेश की घोषणा खुले न्यायालय में दिनांक: 07-03-2016 को की गई ।

Sd/-

(SAKTIJIT DEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated 07-03-2016

sd/-

(RAMIT KOCHAR)
ACCOUNTANT MEMBER

I

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)- concerned, Mumbai
4. आयकर आयुक्त / CIT- Concerned, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai B Bench
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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