

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER  
AND  
SH.O.P.KANT, ACCOUNTANT MEMBER**

**I.T.A .No.-335/Del/2013  
(ASSESSMENT YEAR-2009-10)**

ACIT, Circle Rewari, Aayakar Bhawan, Model Town, Rewari <b>(APPELLANT)</b>	vs	Mundi Primary Agri. Co-op. Society Ltd., VPO Mundi, Distt.Rewari, Haryana. PAN-AABAM2255P <b>(RESPONDENT)</b>
--	----	---

<b>Appellant by</b>	<b>Sh.P.DAM.Kanunjna, Sr. DR</b>
<b>Respondent by</b>	<b>None</b>

<b>Date of Hearing</b>	<b>23.02.2016</b>
<b>Date of Pronouncement</b>	<b>28.03.2016</b>

**ORDER**

**PER DIVA SINGH, JM**

The present appeal has been filed by the Revenue assailing the correctness of the order dated 05.11.2012 of CIT(A), Rohtak pertaining to 2009-10 assessment year on the following grounds: –

1. *“That the Ld.AO has erred both on facts and law in rejecting the claim of deduction allowable u/s 80P(2)(a)(i) & 80P(2)(a)(iv) being a primary agricultural cooperative society.*
2. *Since, there is no concealment of income at all as per ground no.1, there can't penalty also u/s 271(1)(c) & the penalty proceedings needs to be deleted.*
3. *The Ld. Assessing Officer has made the additions on mere suspicion and he has failed to appreciate the facts and explanation on records kept by the appellant & made all addition on his assumption basis only.*
4. *The appellant craves leave to alter, amend, add or delete all or any grounds of this appeal.”*

2. No one was present at the time of hearing on behalf of the assessee. Considering the amount at stake for the Revenue, the Ld. Sr. DR was required to address Circular No.21/2015 dated 10th December, 2015 of CBDT. Considering the same in the facts on record, the Ld. Sr. DR fairly conceded that the

departmental appeal has been filed wherein the tax effect involved is much less than Rs.10 lakh.

3. We have heard the submissions of the Ld. Sr. DR on this issue and perused the material on record. We find that the CBDT vide the aforesaid Circular dated 10.12.2015 has revised the monetary limit to Rs.10 lakh for filing the appeal by the department before Income Tax Appellate Tribunal. Para 3 of the aforesaid Circular has been made applicable vide para 10 retrospectively. Considering the settled legal precedent that the Board's instructions or directions issued to the Income Tax Authorities u/s 268A of the Income Tax Act, 1961 are binding on the authorities, we dismiss the departmental appeal considering the material available on record.

4. In the result, the appeal of the Revenue is dismissed.

**The order is pronounced in the open court on 28<sup>th</sup> March, 2016.**

**Sd/-**  
**(O.P.KANT)**  
**ACCOUNTANT MEMBER**

Dated: 28/03/2016 \*Amit Kumar\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sd/-**  
**(DIVA SINGH)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI