

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C' NEW DELHI**

**BEFORE SHRI J.S. REDDY, ACCOUNTANT MEMBER  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 1176/Del/2013  
AY: 2006-07**

**Asstt. Commissioner of Income Tax, vs M/s Gag Construction (P) Ltd.,  
Central Circle-23, M-11, Middle Circle,  
New Delhi. Connaught Place,  
New Delhi-110001**

**(Appellant)**

**(Respondent)**

**Appellant by:** Shri T. Vasanthan, Sr. DR  
**Respondent by:** Shri V.S. Rastogi, AR

**Date of hearing: 19.04.2016  
Date of pronouncement: 19.04.2016**

**ORDER**

**PER SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

This is an appeal filed by the Revenue.

**1.1** The Ld. AR at the outset submitted a chart demonstrating that the tax effect was only Rs. 8,20,177/- and submitted that in terms of CBDT Circular No. 21/2015 dated 10<sup>th</sup> December, 2015, F. No. 279/Misc./142/2007-ITJ(Pt.) read with Section 268 A of the Income Tax Act, 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

**1.2** Admittedly, the tax effect in this appeal is less than Rs. 10 lakhs.

**2.** In view of the above, this appeal by the Revenue is dismissed in limine.

Order pronounced in the Open Court on 19th April, 2016.

**Sd/-**

**(J.S. REDDY)  
ACCOUNTANT MEMBER**

**Sd/-**

**(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER**

Dated: the 19th of April, 2016

‘GS’

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1. Appellant
2. Respondent
3. CIT 4. CIT(A)
4. DR, ITAT

By Order

ASSTT. REGISTRAR