

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH 'D' NEW DELHI**

**BEFORE : SHRI C.M. GARG, JUDICIAL MEMBER &
 SHRI L.P. SAHU, ACCOUNTANT MEMBER**

**ITA No. 1991/Del./2013
Asstt. Year : 2009-10**

Income-tax Officer, Ward 1(3), Meerut. (Appellant)	vs.	Kailash Chand Pramod Kumar, 46-A, Naveen Mandi, Meerut. [PAN: AAFFK3615A] (Respondent)
Revenue by	:	Ms. Ritu Sharma, Sr. DR
Respondent by	:	None (written submission)
Date of hearing	:	22.03.2016
Date of pronouncement	:	30.03.2016

ORDER

Per Bench:

It is apparent from record that the present appeal has been preferred by the Revenue against the action of the Id. CIT(A)-Meerut – order dated 24.01.2013 whereby he has deleted the addition of Rs.25,29,708/- made by AO u/s. 68 of the Act. Undisputedly, the present appeal has been preferred by the Revenue in violation of CBDT Circular No. 21/2015 dated 10.12.2015, wherein the pecuniary limit for preferring the appeal by the Revenue before the ITAT has been prescribed beyond Rs.10 lacs. The above circular on pecuniary limit has now statutory force within the provisions of section 268A of the IT Act, hence, the present appeal is not maintainable. The Id. Sr. DR, Ms. Ritu 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, it 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 of the Revenue is dismissed as non-maintainable.

Order pronounced in the open court on 30.03.2016

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

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

Dated : 30.03.2016

*aks/-

Copy of order forwarded to:

(1) *The appellant*
(3) *Commissioner*
(5) *Departmental Representative*

(2) *The respondent*
(4) *CIT(A)*
(6) *Guard File*

By order

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

		Date	<u>Initial</u>	
1.	Draft dictated on	28.03.16		PS
2.	Draft placed before author	29.03.16		PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS	30.03.16		PS/PS
6.	Kept for pronouncement on			PS
7.	File sent to the Bench Clerk	30.03.16		PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			