

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC-3' NEW DELHI**

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-4658/Del/2014
(ASSESSMENT YEAR-2006-07)**

ACIT, Central Circle-13, New Delhi. (APPELLANT)	Vs	Beena Properties Pvt.Ltd., 59/17, Ground Floor, Bahubali Apartment, New Rohtak Road, Karol Bagh, New Delhi. PAN-AACCB7982M (RESPONDENT)
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Assessee by	Sh.Anil Sharma, Sr.DR
Revenue by	Sh.Saurabh Goel, CA
Date of Hearing	29.09.2016
Date of Pronouncement	07.11.2016

ORDER

The present appeal has been filed by the Revenue assailing the correctness of the order dated 09.06.2014 of the CIT(A)-1, New Delhi pertaining to 2006-07 AY on various grounds.

2. The Ld.AR inviting attention to the assessment order submitted that the sole addition made by the AO pertains to an addition of Rs.30 lakhs which issue was decided in favour of the assessee by the CIT(A). In view thereof the challenge in the present proceedings is not maintainable as the Revenue's appeal is filed in contravention of the CBDT Circular No.21/2015 dated 10th December, 2015. Ld.Sr.DR on perusing the record agreed that the tax effect in the present appeal is well below Rs.10 lakh. I have considered the material available on record. I find that the appeal has been preferred by the Revenue in violation of CBDT. By the aforesaid circular the pecuniary limit for filing the appeal before the ITAT has been prescribed beyond Rs.10 lakh. 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, I hold that the appeal is non-maintainable.

3. In view of the above discussion, the present appeal preferred by the Revenue in violation of CBDT Circular No.21/2015 (cited supra) is not maintainable and hence, the same is dismissed as such making it clear that since the present appeal has not been disposed of on merits, but due to the above reason, this order will not have any judicial precedence. Accordingly, the appeal of the Revenue is dismissed as non-maintainable.

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

The order is pronounced in the open court on 07th of November, 2016.

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI