

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

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SH.PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**I.T.A .No.-5663/Del/2013
(ASSESSMENT YEAR-2010-11)**

DCIT, Golghar Bara Bazar, Mallital, Nainital (APPELLANT)	vs	Boat House Club Ltd., Mallital, Nainital. PAN-AACB7593H (RESPONDENT)
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Appellant by	Sh.K.K.Jaiswal, DR
Respondent by	Sh. K.V.S.Gupta, Adv.

Date of Hearing	22.03.2016
Date of Pronouncement	01.04.2016

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the Revenue assailing the correctness of the order dated 23.07.2013 of CIT(A)-II, Dehradun pertaining to 2010-11 assessment year on the following grounds: –

1. *“Ld.CIT(A) has erred in law and on facts of the case in deleting the addition made on account of receipts from Catering Contractor of Rs.4,50,000/-.*
2. *Ld.CIT(A) has erred in law and on facts of the case in deleting the addition made on account of receipts from guest fee of Rs.11,82,156/-.”*

2. Considering the amount at stake for the Revenue, both the parties were 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 parties 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. Vide para 10 of the aforesaid Circular Para 3 has been made applicable 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 01st April, 2016.

**Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

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

Dated: 01/04/2016

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI