

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

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No. 6386/Del/2013
AY: 2007-08**

ITO(E), Trust Ward 1
New Delhi

vs.

Sadhu Vaswani Mission
2nd Street, Shanti Niketan
New Delhi 110 021

PAN: AAATS 0888C

(Appellant)

(Respondent)

Appellant by : Ms.Rishpal Bedi, Sr.D.R.
Respondent by : Sh. S.C.Goyel, C.A.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

This is an appeal filed by the Revenue directed against the order of the Ld.Commissioner of Income Tax (Appeals) dated 17.9.2013 pertaining to the Assessment Year (A.Y.) 2007-08.

1.1. The tax effect in this appeal by the Revenue does not exceed the monetary limit of Rs.10 lakhs specified in Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.).

2. We are of the opinion that the Circular of the CBDT results in the revenue appeal being not maintainable. Further this CBDT Circular, at para 10 specifies that the Instruction will apply retrospectively, to all pending appeals. We have examined the grounds of appeal and have found that the tax effect on the quantum of income in dispute is below the monetary limit of Rs.10,00,000/- (Ten lakhs only).

2.1. Hence we dismiss this appeal filed by the Revenue on the ground that the tax effect in the present appeal does not exceed the monetary limit specified by the CBDT Circular No. .21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) and hence not maintainable.

2.2. In case there is a mistake in the calculation or if the case is covered by any of the exception specified in the Circular the revenue may file a Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake and if the Bench is convinced of the mistake, this order will be recalled and the appeal restored for fresh disposal on merits.

2.3. Even otherwise the issue in this case is covered in favour of the assessee and against the Revenue by the decision of the Delhi G Bench of this Tribunal in ITA 6356/Del/13 for the A.Y. 2008-09, in the assessee's own case vide order dt. 11.9.2015. Hence on merits also this appeal of the revenue has to be dismissed.

3. In the result Revenue's appeal is dismissed.

Order pronounced in the Open Court on 31st December, 2015.

Sd
(KULDIP SINGH)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: 31st December, 2015

- *Manga*

Copy forwarded to: -

1. Appellant
 2. Respondent
 3. CIT
 4. CIT(A)
 5. DR, ITAT
- TRUE COPY

By Order,

ASSISTANT REGISTRAR