

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'SMC-2' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER**

**I.T.A .No.-5515/Del/2015  
(ASSESSMENT YEAR-2010-11)**

DCIT, Circle-13(1), Room No.316A, C.R.Building, New Delhi.  <b>(APPELLANT)</b>	vs	J.S.Overseas Pvt.Ltd., D-194, 1 <sup>st</sup> Floor, Okhla Industrial Area-1, New Delhi-110020. PAN-AAACJ5251D <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>Ms. Anima Baranwal, Sr.DR</b>
<b>Respondent by</b>	<b>Sh. Surinder Kumar, FCA</b>

<b>Date of Hearing</b>	<b>05.08.2016</b>
<b>Date of Pronouncement</b>	<b>30.08.2016</b>

**ORDER**

The present appeal has been filed by the Revenue assailing the correctness of the order dated 20.07.2015 of CIT(A)-5, Delhi pertaining to 2010-11 assessment year.

2. It was a common stand of the parties before the Bench 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 Circular No.21/2015 dated 10th December, 2015 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 30<sup>th</sup> August, 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