

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, ए.मुंबई ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "A", MUMBAI**

श्री जी.एस. पन्नु, लेखा सदस्य एवं

श्री जोगिन्दर सिंह, न्यायिक सदस्य, के समक्ष

**Before, Shri G.S. Pannu, Accountant Member and
Shri Joginder Singh, Judicial Member**

**ITA NO.6845 & 6846/Mum/2012
Assessment Years:2006-07 & 2007-08**

Income Tax Officer, 25(3)(2), C-11, R. No.306, Pratyaksh Kar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai-400051	बनाम/ Vs.	Shri Kiran M Panchal, R. No.28, Milan CHS Plot No.183, Sector-1, Charkop, Kandivali (W), Mumbai-400067
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AIIPP9244K		

राजस्व की ओर से / Revenue by	Shri G.N. Makwana
निर्धारिती की ओर से / Assessee by	None

सुनवाई की तारीख / Date of Hearing :	01/02/2016
आदेश की तारीख /Date of Order:	01/02/2016

आदेश / O R D E R

Per Joginder Singh (Judicial Member)

Both these appeals are by the Revenue, aggrieved by the impugned order dated 02/08/2012, of the Id. First Appellate Authority, Mumbai.

2. During hearing of these appeals, nobody was present on behalf of the assessee. At the outset, it was brought to our notice that the tax effect in the respective appeal is below prescribed monetary limit. This factual matrix was not controverted by the Id. DR, Shri G.N. Makwana.

2.1. We have considered the rival submissions and perused the material available on record. It is noted that for assessment year 2006-07, the demand of tax is Rs.5,94,792/- whereas, for. A.Y. 2007-08, the demand is Rs.4,38,748/-, which is below prescribed limit of Rs.10 lakh for filing the appeal before the Tribunal.

2.2. In view of the fact that the tax effect in the respective appeal is below prescribed monetary limit, as contained in CBDT instruction No.21 of 2015, dated 10/12/2015 (F No.279/Misc./142/2007-IT(PT), with retrospective effect and advised/directed the Department not to file appeal in the cases where the tax effect does not exceed the following monetary limit.:-

Sl. No.	Appeals in Income –tax matters	Monetary Limit (in Rs.)
1.	Before ITAT	10,00,000/-
2.	U/s 260 A before Hon'ble High Court	20,00,000/-
3.	Before Hon'ble Supreme Court	25,00,000/-

As per the aforesaid instruction/revised monetary limit, the Department is not to file appeal before the Tribunal, wherein, the tax effect is less than Rs.10,00,000/-, consequently, the appeals of the Revenue are not maintainable. Therefore, in view of uncontroverted contention of the ld. DR and the aforementioned Circular no. 21 of 2015, dated 10/12/2015 (F No.279/Misc./142/2007-IT(PT), of CBDT, the appeals of the Revenue are dismissed as not maintainable.

Finally, the appeals of the Revenue are dismissed as not maintainable.

This Order was pronounced in the open court in the presence of ld. DR at the conclusion of the hearing on 01/02/2016.

Sd/-

(G.S. Pannu)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 01/02/2016

Shekhar, P.S./नि.स.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.

3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)- , Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**