

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, MUMBAI
**BEFORE SHRI D. KARUNAKARA RAO, ACCOUNTANT MEMBER AND
SHRI RAVISH SOOD, JUDICIAL MEMBER**

I.T.A. No.2779/M/2015 (Assessment Year: **2010-2011**)

The ITO-14(2)(4), 203, Aayakar Bhavan, 2 nd Floor, M.K. Marg, Mumbai – 400 020.	बनाम/ Vs.	M/s. One Stop Shop India Pvt Ltd., 51, Deccan Court S.V. Road, Bandra (W), Mumbai – 077.
स्थायी लेखा सं./PAN : AAACO4164C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से / Appellant by	:	Ms. R.M. Madhavi
प्रत्यर्थी की ओर से/ Respondent by	:	Shri Dhaval Shah

सुनवाई की तारीख /Date of Hearing : 19.09.2016

घोषणा की तारीख /Date of Pronouncement : 19.09.2016

आदेश / O R D E R

PER D. KARUNAKARA RAO, AM:

This appeal filed by the Revenue on 11.5.2015 is against the order of the CIT (A)-22, Mumbai dated 27.02.2015 for the assessment year 2010-2011.

2. Before us, Ld Counsel for the assessee mentioned that the only issue involved in this appeal relates to the protective addition of Rs.31,79,160/-. In this regard, Ld Counsel for the assessee filed working and demonstrated that total tax effect in this case is Rs. 9,82,360/-. It is the submission of the Ld Counsel that considering the low tax effect, the CBDT Circular No.21/2015 applies to the appeal.

3. After hearing the Ld DR for the Revenue and on perusal of the orders of the Revenue Authorities as well as the relevant material placed before us, we find, the tax effect in this case is below Rs. 10 lakhs. Therefore, this case is covered by the CBDT **Circular No.21/2015, dated 10.12.2015** which is relevant for the proposition that *the appeals filed by the Revenue with a tax effect of Rs. 10 lakhs and below are to be either dismissed by the Tribunal as not maintainable or not pressed by the Revenue.* Considering the same, the present appeal filed by the

Revenue is required to be dismissed since, the same are not maintainable. We order accordingly.

4. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 19th September, 2016.

Sd/-
(RAVISH SOOD)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक 19.09.2016
व.नि.स./ OKK, Sr. PS

Sd/-
(D. KARUNAKARA RAO)
ACCOUNTANT MEMBER

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,
उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**