

**IN THE INCOME TAX APPELLATE TRIBUNAL 'L' BENCH, MUMBAI  
BEFORE SHRI RAJENDRA, AM AND SHRI RAVISH SOOD, JM**

आयकर अपील सं./ I.T.A. No. 3180/Mum/2017  
(निर्धारण वर्ष / Assessment Year: 2010-11)

Asst. Commissioner of Income Tax-8(1)(2), Room No. 651, 6 <sup>th</sup> Floor, Aayakar Bhavan, M.K. Road, Mumbai- 20.	<b>बनाम/ Vs.</b>	M/s Sea Linkers Pvt. Ltd BPT, Plot No. 107, Darukhana, Quay Street, Mumbai-400010
स्थायीलेखासं./जीआइआरसं./	<b>PAN/GIR No.</b>	AAHCS5084N
<b>(अपीलार्थी/Revenue)</b>	<b>:</b>	<b>(प्रत्यर्थी / Assessee)</b>

अपीलार्थी की ओर से/ <b>Revenue by</b>	<b>:</b>	Shri M.V. Rajguru, D.R
प्रत्यर्थी की ओर से/ <b>Assessee by</b>	<b>:</b>	None

सुनवाई की तारीख/ <b>Date of Hearing</b>	<b>:</b>	06/09/2017
घोषणा की तारीख / <b>Date of Pronouncement</b>	<b>:</b>	06/09/2017

**आदेश / ORDER**

**PER RAVISH SOOD, JUDICIAL MEMBER**

The captioned appeal filed by the revenue pertaining to assessment year 2010-11 is directed against the order passed by the CIT(A)-14, Mumbai, dated 28.02.2017, which in itself arises from the

order passed by the Assessing Officer under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short 'the Act'), dated 11.03.2016.

**2.** At the very outset of the hearing of the appeal it was submitted by the Id. Departmental Representative (for short D.R.) that tax effect involved in this appeal is less than Rs.10.00 lacs. The CBDT vide its Circular No. 21.2015, dated 10.12.2015 has revised the monetary limits for filing of appeals by the Department before the Tribunal, retrospectively. Since the tax effect in dispute in the captioned appeal is stated to be below the monetary limit of Rs.10.00 lac specified in the CBDT Circular, dated 10.12.2015 (supra), the same is dismissed as not maintainable.

**3.** In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on 06.09.2017

(RAJENDRA)  
ACCOUNTANT MEMBER

(RAVISH SOOD)  
JUDICIAL MEMBER

Mumbai, Dated 06.09.2017

**Copy of the Order forwarded to:**

1. The Appellant ,
2. The Respondent.
3. The CIT(A)-52
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**

