

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI N.K. SAINI, ACCOUNTANT MEMBER  
&  
SHRI K.N. CHARY, JUDICIAL MEMBER**

**ITA No.-2248/Del/2013  
(Assessment Year: 2007-08)**

DCIT Circle 13(1) New Delhi	vs	Nalwa Sons Investment Ltd. 28, Najafgarh Road, Moti Nagar, Indl. Area, New Delhi. AAACJ1734R
<b>Assessee by</b>	<b>Sh. Ashwani Kumar, Adv.</b>	
<b>Revenue by</b>	<b>Sh. S.P. Gupta, Sr. DR</b>	

<b>Date of Hearing</b>	<b>13.09.2017</b>
<b>Date of Pronouncement</b>	<b>13.09.2017</b>

**ORDER**

**PER K. NARSIMHA CHARY, J.M.**

Revenue preferred this appeal challenging the order dated 03.01.2013 in appeal no. 613/2009-10 passed by the Ld. Commissioner of Income Tax (Appeals)-I, New Delhi (hereinafter for short called as the "Ld. CIT (A)").

2. At the outset, learned AR brought to our notice that the quantum involved in this case is Rs. 5,89,995/- and tax effect on the disputed addition before us is less than Rs. 10 lacs squarely falling with the ambit of Circular No. 21 / 2015 dated

10.12.2015 prescribing the tax effect for preferring appeals before tribunal by the revenue. .

3. After perusing the materials available on record, we find that the additions disputed before us is below the tax effect limit prescribed by CBDT vide Circular No. 21 / 2015 dated 10.12.2015 for preferring appeals before tribunal by the revenue. On perusal of the Circular No. 21 / 2015 dated 10.12.2015 and the materials available on record, Ld. DR could not point out whether this case falls under any of the exception as provided in the circular despite specific opportunity was given, does not fall under any of the exceptions contemplated in the said Circular, as this is covered. We also find that the Circular makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. We find that the Circular is binding on the tax authorities. This position has been confirmed by the *Hon'ble Apex Court in the case of Commissioner of Customs vs Indian Oil Corporation Ltd reported in 267 ITR 272 (SC)*. Hence, we hold that the appeal of the revenue deserves to be dismissed in terms of low tax effect vide Circular No.21 / 2015 dated 10.12.2015. Accordingly, this being a low tax effect case, we dismiss this appeal of revenue in limine, as un-admitted, without going into the merits of the case.

4. In the result, the appeal of the revenue is dismissed.

Order pronounced in the open court on 13.09.2017

Sd/-  
**(N.K. SAINI)**  
**ACCOUNTANT MEMBER**

Dated: 13.09.2017

\*Kavita Arora

Sd/-  
**(K. NARSIMHA CHARY)**  
**JUDICIAL MEMBER**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR  
ITAT NEW DELHI
