

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B", NEW DELHI**

**BEFORE SHRI. AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

I.T.A. No.6810/DEL/2014
Assessment Year: 2009-10

DCIT Central Circle 29 New Delhi	v.	Dharampal Premchand Ltd. 4873, Chandni Chowk New Delhi
		TAN/PAN:AAACD1952B
(Appellant)		(Respondent)

Appellant by:	Shri Anshu Prakash, D.R.		
Respondent by:	Shri G. N. Gupta, A.R.		
Date of hearing:	25	09	2017
Date of pronouncement:	25	09	2017

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the Revenue against impugned order dated 5/8/2014 passed by the Id. CIT(A)-XXXIII, New Delhi for quantum of assessment passed under section 153A/143(3) of the Income Tax Act, 1961 for assessment year 2009-10.

2. At the outset, Ld. Sr. DR fairly pointed out that the tax effect on the disputed issue as has been raised by the Revenue in the grounds of appeal is much less than Rs.10 lakhs. Whence the tax effect on the addition admittedly is much less than Rs.10 lakhs, then, in view of C.B.D.T. Circular No.21/2015 dated 10/12/2015, the appeal filed by the Revenue is not maintainable. It has been further clarified in the said Circular

that the monetary limit for filing of appeal will apply on all the pending appeals also. Accordingly the appeal of the Revenue is dismissed *in-limine* without going to the merits of the case.

3. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open Court on 25th September, 2017.

Sd/-
[WASEEM AHMED]
ACCOUNTANT MEMBER

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED:25th September, 2017

JJ:2509

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

Assistant Registrar

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12.	Date of dispatch of Order.	

