

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

**BEFORE SH. I.C. SUDHIR, JUDICIAL MEMBER
AND
SH. O.P. KANT, ACCOUNTANT MEMBER**

ITA No. 2217/Del/2014
Assessment Year: 2007-08

Dy. CIT, Central Circle, Meerut	Vs.	Sh. Geetamber Anand, C-226, Sector . 44, Noida
PAN : ACHPA0868K		
(Appellant)		(Respondent)

Appellant by	Smt. Rachna Singh, CIT(DR)
Respondent by	S/sh. Ved Jain & Ashish Goel, CA

Date of hearing	12.06.2017
Date of pronouncement	16.06.2017

ORDER

PER O.P. KANT, A.M.:

This appeal by the Revenue is directed against the order of learned Commissioner of Income Tax (Appeals), Meerut, dated 13.01.2014 in relation to assessment year 2007-08.

2. We have heard both the parties and perused the relevant material on record. It is noticed that the CBDT has issued Circular No. 21 of 2015 dated 10.12.2015 with retrospective effect, revising the monetary limit to Rs.10,00,000/- for not filing appeals before the Tribunal. Learned CIT(DR) could not controvert the fact that tax effect involved in the appeal is less than Rs.10,00,000/-.

3. From para 10 of the above Circular, it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the

Department to withdraw or not press such appeals filed before the ITAT, wherein tax effect is less than Rs.10,00,000/-. Going by the prescription of the afore-noted Circular, we are of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit i.e. Rs. 10,00,000/- for not filing the appeal. Accordingly, we dismiss the instant appeal without going into merits of the case. However, the Department is at liberty to file the Miscellaneous Application, if the tax effect is found to be more than the prescribed limited of Rs. 10 lacs or otherwise.

4. In the result, the appeal of the Revenue stands dismissed.

The decision is pronounced in the open court on 16th June, 2017.

Sd/-
(I.C. SUDHIR)
JUDICIAL MEMBER

Dated: 16th June, 2017.
RK/-

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi