

**SURYAIN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G", NEW DELHI**

**BEFORE SHRI. AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.2507/DEL/2015  
Assessment Year: 2010-11

Income Tax Officer Ward 4(4) Gurgaon	v.	Shri Yogesh Kataria 1/23, Laxmi Garden Gurgaon
		TAN/PAN:ABOPK9651N
(Appellant)		(Respondent)

Appellant by:	Shri Kaushlendra Tiwari, D.R.		
Respondent by:	None		
Date of hearing:	26	10	2017
Date of pronouncement:	26	10	2017

**ORDER**

***PER AMIT SHUKLA, J.M.:***

The aforesaid appeal has been filed by the Revenue against impugned order dated 24/2/2015 passed by the Id. CIT(Appeals)-I, Gurgaon for quantum of assessment passed under section 144 of the Income Tax Act, 1961 for assessment year 2010-11.

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 26<sup>th</sup> October, 2017.**

Sd/-  
**[PRASHANT MAHARISHI]**  
**ACCOUNTANT MEMBER**

Sd/-  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**

DATED: 26<sup>th</sup> October, 2017

JJ:2610

Copy forwarded to:

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

Assistant Registrar

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