

**IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR**  
**BEFORE:SHRI N.S.SAINI, AM & SHRI PAVAN KUMAR GADALE,JM**

**ITA No.384/RPR/2014**  
(Assessment Year :2010-2011)

ACIT-3(1), Raipur(CG)	vs	Hora Transport Co.P. Ltd. Bilaspur Road, Raipur (CG)
<b>PAN No. : AAACH 7540 K</b>		
<b>(Appellant)</b>	..	<b>Respondent</b>

Revenue by : Shri Ajit Kumar Laskar, DR  
Assessee by : Shri R.B.Doshi, AR

**Date of Hearing : 17/01/2018**  
**Date of Pronouncement 18/01/2018**

**आदेश / O R D E R**

**Per Shri N.S.Saini, AM:**

This is an appeal filed by the Revenue against the order of the CIT(A), Raipur, dated 31.10.2014 for the assessment year 2010-2011.

2. The Revenue has taken the following grounds of appeal :-

- a. *"Whether in law and on facts & circumstances of the case, the learned CIT(A) has erred in deleting the addition u/s.43B of Rs.21,90,825/- made by the A.O. as the Service tax remained outstanding?"*
- b. *"Whether in law and on facts & circumstances of the case, the learned CIT(A) has erred in deleting the disallowance u/s. 40(a)(ia) of the IT Act, 1961 of expenses of Rs.7,65,730/- towards to TML as the assessee failed to deduct TDS?"*
- c. *"The Order of the Ld. CIT (A) is erroneous both in law and on facts?"*
- d. *"Any other ground that may be adduced at the time of hearing?"*

3. At the outset, the AR of the assessee submitted that the relief granted by the CIT(A) in this appeal is Rs.29,56,555/- and the tax effect of which is Rs.9,75,000/-, therefore, in view of the CBDT Circular No.21/2015, dated 10<sup>th</sup> December, 2015, appeal filed by the Revenue is not maintainable and, hence, liable to be dismissed.

4. On the other hand, Id.DR for the Revenue agreed with the submission of Id.AR of the assessee.

5. We find that the CBDT in Circular No.21/2015, dated 10<sup>th</sup> December, 2015, has stated that, as a measure for reducing litigation, it was increasing the monetary limits for filing of appeals by the department before the ITAT and High Courts and SLP before the Supreme Court. The said limit for not filing appeal to the Tribunal was fixed at Rs.10 lakhs. The CBDT has further stated that the said instruction shall apply retrospectively to pending appeals and that all appeals below the specified tax limits should be withdrawn/not pressed. However, appeals before the Supreme Court are to be governed by the limits operative at the time that the appeal was filed. The said Circular of the CBDT is binding on the officers of Income Tax Department. In view of this, we hold that the present appeal of the Revenue before the Tribunal is not maintainable and, hence, we dismiss the same in *limine*.

6. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the Court on Thursday, the 18<sup>th</sup> Day of January, 2018 at Raipur.

**Sd/-**  
**(PAVAN KUMAR GADALE)**

न्यायिक सदस्य / JUDICIAL MEMBER

Raipur; दिनांक Dated 18/01/2018

प्र.कु.मि/PKM, Senior Private Secretary

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, Raipur / DR, ITAT, Raipur
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**Sd/-**  
**(N. S. SAINI)**

लेखा सदस्य / ACCOUNTANT MEMBER

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**  
Income Tax Appellate Tribunal, Raipur