

IN THE INCOME TAX APPELLATE TRIBUNAL

AHMEDABAD “B” BENCH

**(BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER)**

**ITA. No: 3504/AHD/2015
(Assessment Year: 2011-12)**

Dy. Commissioner of Income Tax, Circle-4(1)(1), Ahmedabad	V/S	M/s. Sirhind Steel Ltd. 7th Floor, “Shalin” Ashram Road, Ellisbridge, Ahmedabad
(Appellant)		(Respondent)

PAN: AADCS0853R

**Appellant by : Shri Mudit Nagpal, Sr. D.R.
Respondent by : Shri P.M. Mehta, A.R.**

(आदेश)/ORDER

Date of hearing : 15 -01-2018

Date of Pronouncement : 16 -01-2018

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

1. This appeal by the Revenue is directed against the order of the Ld. CIT(A)-9, Ahmedabad dated 07.10.2015 pertaining to A.Y. 2011-12.

2. The solitary grievance of the Revenue is that the ld. CIT(A) erred in deleting the disallowance of Rs. 16.01 lacs made under u/s. 14A r.w. Rule 8D of the Act.
3. The grievance of the Revenue shows that the tax effect on the impugned deletion would be less than Rs. 10 lacs. Therefore, this appeal has to be dismissed in the light of the CBDT Circular No. 21 of 2015 dated 10.12.2015.
4. In the light of the aforementioned Circular, the appeal of the Revenue is dismissed.

Order pronounced in Open Court on	16- 01- 2018
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Sd/-

(MAHAVIR PRASAD)
JUDICIAL MEMBER True Copy
Ahmedabad: Dated 16 /01/2018

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar
ITAT,Ahmedabad