

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'A' : NEW DELHI)**

**BEFORE SHRI J.S. REDDY, ACCOUNTANT MEMBER
and
SHRI A.T. VARKEY, JUDICIAL MEMBER**

**ITA No.5617/Del./2013
(ASSESSMENT YEAR : 2006-07)**

ACIT, Central Circle 2,
New Delhi.

vs.

Shri Atul Kumar Mittal,
A – 287, Rajouri Garden,
New Delhi.
(PAN : AAAHA5422N)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Ved Jain, Advocate
REVENUE BY : Shri Anil Jain, CIT DR

ORDER

PER A.T. VARKEY, JUDICIAL MEMBER :

This is an appeal filed by the revenue against the order of the CIT (Appeals)-XXXI, New Delhi dated 12.07.2013 for the assessment year 2006-07.

2. The tax effect in the appeal by the Revenue does not exceed the monetary limit of Rs.10 lakhs specified in Circular No.21/2015 dated 10th December,2015, F.No.279/Misc./142/2007-ITJ(Pt.).

3. We are of the opinion that the Circular of the CBDT results in the revenue appeal being not maintainable. Further this CBDT Circular, at para 10 specifies that the Instruction will apply retrospectively, to all pending

appeals. We have examined the grounds of appeal and have found that the tax effect on the quantum of income in dispute is below the monetary limit of Rs.10,00,000/- (Rupees Ten lakhs only).

4. Hence we dismiss the appeal filed by the Revenue on the ground that the tax effect in the present appeal does not exceed the monetary limit specified by the CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) and hence not maintainable.

5. In case there is a mistake in the calculation or if the case is covered by any of the exception specified in the Circular, the revenue may file Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake and if the Bench is convinced of the mistake, the order will be recalled and the appeal will be restored for fresh disposal on merits.

6. In the result, the Revenue's appeal is dismissed.

Order pronounced in open court on this 4th day of March, 2016.

**Sd/-
(J.S. REDDY)
ACCOUNTANT MEMBER**

**sd/-
(A.T. VARKEY)
JUDICIAL MEMBER**

Dated the 4th day of March, 2016/TS

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-XXXI, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**