

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "B", MUMBAI

BEFORE SHRI R.C SHARMA, ACCOUNTANT MEMBER  
AND  
SHRI RAVISH SOOD, JUDICIAL MEMBER

ITA No.3034/Mum/2014  
(Assessment Year 2008-09)

ACIT Central Circle-39,  
Room No. 32(1), Ground Floor,  
Aaykar Bhavan, M.K Road,  
Mumbai 400 020

..... Appellant

Vs.

M/s Mumbai SEZ Ltd.,  
1<sup>st</sup> Floor, Jai Centre, 24,  
P.D Mello Road, Masjid,  
Mumbai 400 009.

PAN: AABCG2739C

.... Respondent

Appellant by : Shri Madhur Agarwal,A.R  
Respondent by : Shri Suman Kumar,D.R

Date of hearing : 03/05/2018  
Date of pronouncement : 03/05/2018

**ORDER**

**PER RAVISH SOOD, J.M:**

The captioned appeal filed by the Revenue pertaining to assessment year 2008-09 is directed against the order passed by CIT(A)-41, Mumbai, dated 31.01.2014, which in turn, arises out of an order passed by the Assessing Officer under section 143(3) of the Income Tax Act, 1961 (in short 'the Act'), dated 29.12.2010.

2. At the outset, it is noticed that the tax effect involved in this appeal is less than Rs.10.00 lacs. The CBDT vide its Circular No.21/2015, dated 10/12/2015 has revised the monetary limits for filing of appeals by the Department before the Tribunal, retrospectively. Since the tax effect in dispute in the captioned appeal is stated to be below the monetary limit of Rs.10.00 lacs specified in the CBDT Circular dated 10/12/2015, therefore, the same is dismissed as not maintainable.

3. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 03/05/2018

Sd/-  
(R.C SHARMA)  
ACCOUNTANT MEMBER

Sd/-  
(RAVISH SOOD)  
JUDICIAL MEMBER

Mumbai, Dated 03/05/2018

PS: Rohit

**Copy of the Order forwarded to :**

1. The Appellant ,
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**

