

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "H", MUMBAI**

**BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER AND  
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.3926/M/2016  
Assessment Year: 2012-13**

ACIT 10(1)(2), R.No.209, Aayakar Bhavan, M.K. Road, Mumbai - 400020	Vs.	M/s. KDD (India) Pvt. Ltd., C/o Regus Suburb Centre Pvt. Ltd., Level-4, Dynasty Business Park, Andheri Kurla Road, Andheri (E), Mumbai - 400 059 <b>PAN: AAADK5691B</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Lalchand Chaudhary, A.R.  
Revenue by : Shri M.C. Omi Ningshen, D.R.

Date of Hearing : 17.05.2018  
Date of Pronouncement : 17.05.2018

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The present appeal has been preferred by the Revenue against the order dated 17.03.2015 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2012-13.

2. At the outset, the Ld. A.R. has submitted that tax effect involved in this appeal is less than Rs. 10 lacs and the CBDT Circular No. 21/2015 is applicable to this appeal, hence, this appeal be dismissed in terms of CBDT circular no 21/2015 dated 10/12/2015.

3. The tax effect in dispute in the captioned appeal is stated to be below the monetary limit of Rs.10.00 lacs as specified in the CBDT Circular dated 10/12/2015 (supra). The Ld. DR has not brought out any material to suggest that the captioned appeal is protected by any of the circumstances prescribed in Para-8 of the Circular dated 10/12/2015 (supra). Hence, without going into the merit of the issues raised in the present appeal, this appeal is treated as dismissed as being in contravention of the CBDT Circular dated 10/12/2015(supra) read with section 268A of the Income Tax Act.

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

**Order pronounced in the open court on 17.05.2018.**

**Sd/-**  
**(C.N. Prasad)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(Rajesh Kumar)**  
**ACCOUNTANT MEMBER**

Mumbai, Dated: 17.05.2018.

\* Kishore, Sr. P.S.

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The CIT (A) Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.