

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA ACCOUNTANT MEMBER, AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

ITA No. 2769/DEL/2015  
[Assessment Year: 2010-11]

The Dy.C.I.T  
Circle 11(1)  
Moradabad

Vs.

M/s Harman Properties Ltd  
WZ - 48, Khanpur, West Patel Nagar  
New Delhi

PAN : AAACH 2542 M

[Appellant]

[Respondent]

Date of Hearing : 19.06.2018

Date of Pronouncement : 19.06.2018

Assessee by : Shri C.S. Anand, Adv  
Shri Mayank Maheshwari, Adc

Revenue by : Shri S.L. Anuragi, Sr. DR

**ORDER**

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is directed against the order dated 28.11.2014 of Commissioner of Income Tax[Appeals], New Delhi pertaining to assessment year 2010-11.

2. The only grievance of the Revenue is that the ld. CIT(A) erred in directing to recompute the disallowance of Rs. 18,20,821/- made u/s 36(1)(iii) of the Income-tax Act, 1961.

3. A perusal of the grievance of the Revenue shows that tax effect would be less than Rs. 10 lakhs and, therefore, this appeal by the Revenue is not maintainable in light of the CBDT in its Circular No. 21/2015 dated 10.12.2015 by which the Board has instructed the Revenue not to prefer appeal before the Tribunal where the tax effect is less than Rs.10 lakhs. Accordingly, ground raised by the revenue is dismissed.

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

**The order is pronounced in the open court on 19.06.2018.**

Sd/-

[SUDHANSHU SRIVASTAVA]  
JUDICIAL MEMBER

Dated: 19<sup>th</sup> June, 2018

VL/

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	19.06.2018
Date on which the typed draft is placed before the dictating Member	19.06.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	