

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'F', New Delhi**

**Before : Shri H.S. Sidhu, Judicial Member And
Shri L.P. Sahu, Accountant Member**

**ITA No. 3416/Del./2015
Assessment Year: 2005-06**

DCIT, Circle 1(1)(1), Intl. Taxation, New Delhi (Appellant)	vs.	Nikhil Chopra, A-282, Chattarpur Enclave, Phase-II, Maidan Garhi Road, New Delhi. PAN-AATPC3487F (Respondent)
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Appellant by	Sh. Surender Pal, Sr. DR
Respondent by	None

Date of Hearing	19.06.2018
Date of Pronouncement	19.06.2018

ORDER

Per L.P. Sahu, A.M.:

This appeal by the Revenue arises out of the order passed by the CIT(A) in relation to the captioned assessment year.

2. During the course of hearing, the ld. DR, although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.10,00,000/- and that the appeal of the revenue is not maintainable by virtue of Circular of CBDT No. 21 of 2015 dated 10.12.2015, revising the monetary limit to Rs.10,00,000/- for not filing appeals before the Tribunal. None is present on behalf of the assessee.

3. After hearing the ld. DR and going through the material on record, we find that the above circular of CBDT on pecuniary limit has now statutory

force within the provisions of section 268A of the IT Act. These instructions are applicable to the pending appeals also and there is a clear cut instruction to the Department to withdraw or not to press such appeals filed before the ITAT wherein tax effect is less than Rs.10,00,000/-. It goes without saying that the Board's instructions or directions issued to the income-tax authorities are binding upon them. Going by the prescription of the afore-noted Circular, and without going into merits of the case, we dismiss the instant appeal filed by the Revenue as tax effect involved in this appeal is less than Rs.10.00 lacs.

8. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 19th June, 2018.

Sd/-
(H.S. Sidhu)
Judicial member

Sd/-
(L.P. Sahu)
Accountant Member

Dated: 19th June, 2018

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Copy of order forwarded to:

(1)	<i>The appellant</i>	(2)	<i>The respondent</i>
(3)	<i>Commissioner</i>	(4)	<i>CIT(A)</i>
(5)	<i>Departmental Representative</i>	(6)	<i>Guard File</i>

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi*