

**IN THE INCOME TAX APPELLATE TRIBUNAL
"G" Bench, Mumbai**

**Before Shri B.R. Baskaran, Accountant Member
and Shri Amarjit Singh, Judicial Member**

ITA No. 3651/Mum/2016
(Assessment Year: 2008-09)

A C I T - 3(1)(1) Room No. 607, 6th Floor Aayakar Bhavan, M.K. Road Mumbai 400020	Vs.	Ms. Geetha Mehra 6/19, 2nd Floor, Grants Bldg. Arthur Bunder Road Colaba, Mumbai 400005
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PAN – AAGPM9039H

Appellant

Respondent

CO No. 11/Mum/2018
(Assessment Year: 2008-09)

Ms. Geetha Mehra 6/19, 2nd Floor, Grants Bldg. Arthur Bunder Road Colaba, Mumbai 400005	Vs.	A C I T - 3(1)(1) Room No. 607, 6th Floor Aayakar Bhavan, M.K. Road Mumbai 400020
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PAN – AAGPM9039H

Appellant

Respondent

Revenue by:	Shri V. Vidhyadhar
Assessee by:	Shri J. Prabhakar

Date of Hearing:	27.06.2018
Date of Pronouncement:	27.06.2018

ORDER

Per B.R. Baskaran, AM

This appeal filed by Revenue and the Cross objection filed by the assessee are directed against the order dated 16.03.2011 passed by the CIT(A)-38, Mumbai and they relate to A.Y. 2008-09.

2. At the outset it was noticed that the quantum in dispute in the appeal filed by the Revenue is ₹31,15,500/- only. Apparently the tax effect involved in this appeal is less than ₹10,00,000/-. As per the circular No. 21/15 dated 10.12.2015 issued by the CBDT, the Revenue is precluded from pursuing this appeal. Accordingly we dismiss this appeal

of the revenue in limine. In view of the same, the cross objection filed by the assessee is also dismissed.

3. In the result, the appeal filed by the Revenue and the cross objection filed by the assessee are dismissed.

Order pronounced in the open court on 27th June, 2018.

Sd/-
(Amarjit Singh)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Mumbai, Dated: 27th June, 2018

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -38, Mumbai*
4. *The CIT - Central-IV, Mumbai*
5. *The DR, "G" Bench, ITAT, Mumbai*

By Order

//True Copy//

Assistant Registrar
ITAT, Mumbai Benches, Mumbai

n.p.