

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, HON'BLE PRESIDENT
&
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No.-358/Del/2015
(Assessment Year: 2010-11)**

ITO Ward-5(2) New Delhi	vs	Buildtech Products India Pvt. Ltd. 47/B2, First Floor, Corner Market Malviya Nagar New Delhi PAN : AABCB7315H
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**C.O. No. 277/Del/2015
(ITA no. 358/Del/2015)**

Buildtech Products India Pvt. Ltd. 47/B2, First Floor, Corner Market Malviya Nagar New Delhi PAN : AABCB7315H	vs	ITO Ward-5(2) New Delhi
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Assessee by	None
Revenue by	Ms. Ashma Neb, Sr. DR

Date of Hearing	28.06.2018
Date of Pronouncement	28.06.2018

ORDER

PER BENCH :

This appeal has been preferred by the revenue against order dated 07/11/2014 passed by the Ld. CIT (Appeals)-VI, New Delhi

for the assessment year 2010-11 and the cross objection has been preferred by the assessee.

2. None was present on behalf of the assessee/respondent when the appeal was called out for hearing. No application for adjournment was also filed on behalf of the assessee/respondent. However, a perusal of the grounds of appeal filed by the department shows that the tax effect on the disputed additions/disallowances deleted and challenged before us is less than Rs. 10 lacs and, thus, the issue squarely falls within the ambit of Circular No. 21 / 2015 dated 10.12.2015 prescribing the tax limit for preferring appeals before the Tribunal by the revenue. With reference to Circular No. 21/2015 dated 10.12.2015 and the material available on record, the Ld. Sr. DR could not point out if this case fell under any of the exceptions as provided in the aforesaid Circular. We also find that the aforesaid Circular makes it very clear that the revised monetary limits shall apply retrospectively to pending appeals also. Hence, we hold that the appeal of the revenue deserves to be dismissed in terms of low tax effect vide Circular No.21 / 2015 dated 10.12.2015. Accordingly, this being a low tax effect case, we

dismiss this appeal of revenue *in limine*, as un-admitted, without going into the merits of the case.

3. Assessee's cross objection supports the order of the Ld. CIT (A). Since, we have already dismissed the department's appeal due to low tax effect, the assessee's cross objection is also dismissed.

4. In the result, the appeal of the revenue and Cross objection of assessee are dismissed.

Order pronounced in the open court on 28.06.2018

Sd/-
(G.D. AGRAWAL)
PRESIDENT

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: 28.06.2018
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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI