



requested that while dismissing the appeal as not maintainable, it may be made clear that the present order will have no precedential value.

2. In view of the above discussion, the present appeal preferred by the Revenue in violation of CBDT Circular No. 21/2015 (supra) is not maintainable and hence, it is dismissed as such making it clear that since the present appeal has not been disposed of on merits of the appeal, but due to above reason, it will have no any judicial precedence.

3. In the result, the appeal of the Revenue is dismissed as non-maintainable.

Order pronounced in the open court on 30.03.2016.

Sd/-  
**(C.M. GARG)**  
Judicial Member

Sd/-  
**(L.P. SAHU)**  
Accountant Member

Dated :

\*aks/-

*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*