

\IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A" NEW DELHI  
BEFORE SHRI S.V. MEHROTRA : ACCOUNTANT MEMBER  
AND  
Ms. SUCHITRA KAMBLE : JUDICIAL MEMBER

ITA no. 6020/Del/2015  
Asstt. Yr: 2010-11  
DCIT, Circle 18(1), Vs. Netlink Business System Pvt. Ltd.,  
New Delhi. 10, Vhora Hosue, Community Centre,  
Zamroodpur, New Delhi-110048.  
PAN: AAACN 4175 E  
( Appellant ) (Respondent)

Appellant by : Shri Ravi Jain CIT(DR)  
Assessee by : None

Date of hearing : 08/02/2016.  
Date of order : 10/02/2016.

**ORDER**

**PER S.V. MEHROTRA, A.M:**

This is revenue's appeal against the order dated 19.08.2015, passed by the Id. CIT(A)-42, New Delhi, relating to A.Y. 2010-11.

2. None put in appearance on behalf of the assessee at the hearing. We proceed to dispose of the revenue's appeal, ex parte, qua the assessee and in that process we have heard Id. CIT(DR) and perused the record.

3. Ld. CIT(DR) at the outset submitted that, prima facie, the tax effect involved in the present appeal is less than Rs. 10 lakhs. Therefore, in terms of CBDT Circular No. 21/2015 dated 10.12.2015, stipulating that the departmental appeal, involving tax effect below Rs.10 lakhs, shall not be filed before the ITAT and further that such instruction would apply

retrospectively and the pending appeals below the specified tax limit of Rs.10 lakh may be withdrawn/not pressed, the department may be allowed to withdraw the appeal, provided that it should not be considered as a precedent in the subsequent years of the acceptance of issues involved in this appeal and, therefore, if in the subsequent year similar issue arises before the ITAT, where the appeal is above the tax limit, as prescribed in the Board's Circular, the same should be decided on merits.

4. After hearing the Id. CIT(DR) the departmental appeal is allowed to be withdrawn in terms of Board's Circular, referred to above.

6. In the result, revenue's appeal stands dismissed, having been withdrawn.

Order pronouncement in open court on 10/02/2016.

Sd/-  
(SUCHITRA KAMBLE )  
JUDICIAL MEMBER  
Dated: 10/02/2016.

Sd/-  
(S.V. MEHROTRA)  
ACCOUNTANT MEMBER

**\*MP\***

Copy of order to:

1. Assessee
2. AO
3. CIT
4. CIT(A)
5. DR, ITAT, New Delhi.