

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

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER  
AND  
SH.PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**I.T.A .No.-4302/Del/2011  
(ASSESSMENT YEAR-2002-03)**

ITO, Ward-25(1), Room No.-304-A, D-Block, Vikas Bhawan, New Delhi <b>(APPELLANT)</b>	vs	Anil Poddar & Sons HUF, 333, Deepali, Pitampura, New Delhi-110034. PAN-AAAHA6912M <b>(RESPONDENT)</b>
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**C.O.No.384/Del/2011  
(In I.T.A .No.-4302/Del/2011)  
(ASSESSMENT YEAR-2002-03)**

Anil Poddar & Sons HUF, 333, Deepali, Pitampura, New Delhi-110034. PAN-AAAHA6912M <b>(APPELLANT)</b>	vs	ITO, Ward-25(1), Room No.-304-A, D-Block, Vikas Bhawan, New Delhi <b>(RESPONDENT)</b>
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<b>Assessee by</b>	<b>Sh.K.K.Jaswal, DR</b>
<b>Revenue by</b>	<b>Sh. Saurabh Goel, CA</b>

<b>Date of Hearing</b>	<b>17.03.2016</b>
<b>Date of Pronouncement</b>	<b>29.03.2016</b>

**ORDER**

**PER DIVA SINGH, JM**

The present cross appeals have been filed by the Revenue and the assessee assailing the correctness of the order dated 28.07.2011 of CIT(A)-XXIV, New Delhi pertaining to 2002-03 AY on the following grounds:-

**I.T.A .No.-4302/Del/2011**

1. "On the facts and circumstances
2. of the case, the CIT(A had erred in
  - (i) deleting the addition of Rs.11,79,915/- made u/s 68 of the Income Tax Act on account of bogus accommodation entries taken by the assessee.

(ii) *deleting the addition of Rs.10,00,000/- made u/s 68 of the Income Tax Act on account of cash deposits in the bank account.*

*The appellants crave the right to add or alter any ground of appeal.”*

2. Considering the amount at stake for the Revenue, both the parties were required to address Circular No.21/2015 dated 10th December, 2015 of CBDT. Considering the same in the facts on record, the Ld. Sr. DR fairly conceded that the departmental appeal has been filed wherein the tax effect involved is much less than Rs.10 lakh.

3. We have heard the submissions of the parties on this issue and perused the material on record. We find that the CBDT vide the aforesaid Circular dated 10.12.2015 has revised the monetary limit to Rs.10 lakh for filing the appeal by the department before Income Tax Appellate Tribunal. Para 3 of the aforesaid Circular has been made applicable vide para 10 retrospectively. Considering the settled legal precedent that the Board's instructions or directions issued to the Income Tax Authorities u/s 268A of the Income Tax Act, 1961 are binding on the authorities, we dismiss the departmental appeal considering the material available on record.

4. The C.O. filed by the assessee being supportive is not pressed by the assessee. Accordingly, the C.O. filed by the assessee is dismissed as withdrawn.

5. In the result, the appeals of the Revenue and the assessee are dismissed.

**The order is pronounced in the open court on 29<sup>th</sup> of March, 2016.**

**Sd/-  
(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

**Sd/-  
(DIVA SINGH)  
JUDICIAL MEMBER**

Dated:29/03/2016

*\*Amit Kumar\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI