

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

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SH.L.P.SAHU, ACCOUNTANT MEMBER**

**I.T.A .No.-341/Del/2014
(ASSESSMENT YEAR-1997-98)**

ITO, Ward-11(3), Gurgaon. (APPELLANT)	vs	Lajja Ram, S/o-Sh. Tek Chand Through L/h Shri Jai Bhagwan & Sh. Jai Prakash (Sons.), Village-Sukhrali, Gurgaon (RESPONDENT)
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Appellant by	Ms. Sulekha Verma, CIT DR
Respondent by	Sh. Abhishek, Adv.

Date of Hearing	26.07.2016
Date of Pronouncement	29.07.2016

ORDER

PER DIVA SINGH, JUDICIAL MEMBER

The present appeal has been filed by the Revenue assailing the correctness of the order dated 14.11.2013 of CIT(A)-2, Faridabad pertaining to 1997-98 assessment year. It was a common stand of the parties that the Revenue by the present appeal is assailing the relief granted to the extent of Rs.29,56,280/- and the tax effect thereof is much below Rs.10 lakh. Considering the material on record, we find that the present appeal has been preferred by the Revenue in violation of Circular No.21/2015 dated 10th December, 2015 of CBDT. By the aforesaid circular the pecuniary limit for filing the appeal before the ITAT has been prescribed beyond Rs.10 lakh. 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 hold that the appeal is non-maintainable.

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

3. In the result, the appeal of the Revenue is dismissed.

The order is pronounced in the open court on 29th July, 2016.

**Sd/-
(L.P.SAHU)
ACCOUNTANT MEMBER**

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

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI