

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

**BEFORE SH.S.V.MEHROTRA, ACCOUNTANT MEMBER
AND
SMT DIVA SINGH, JUDICIAL MEMBER**

**I.T.A .No.-5881/Del/2015
(ASSESSMENT YEAR-2006-07)**

DCIT, Central Circle-20, 1 st Floor, Room No.104, E-2, ARA Centre, Jhandewalan, New Delhi-110055. (APPELLANT)	vs	Micromax Media Pvt. Ltd., B-312, Saraswati Vihar, Delhi-110034. PAN-AACCM5401C (RESPONDENT)
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Appellant by	Sh.S.K.Jain, DR
Respondent by	Sh.Ved Jain, Adv. & Sh. Ashish Goel, CA
Date of Hearing	16.02.2017
Date of Pronouncement	17.02.2017

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the Revenue assailing the correctness of the order dated 28.08.2015 of CIT(A)-27, New Delhi pertaining to 2006-07 assessment year wherein addition of Rs. 14,21,000/- has been deleted by the CIT(A).

2. Ld.AR inviting attention to the material available on record submitted that in the facts of the present case, the AO concluded the assessment an income of Rs.17,03,100/- wherein addition of Rs.14,21,000/- was made which was deleted by the CIT(A)-27, New Delhi vide order dated 28.08.2015. Aggrieved by which, the Revenue is in appeal. Placing the tax effect calculation on record, it was submitted that at the rate of 33.66% tax on the disputed amount the tax involved is Rs.4,78,308/-. Accordingly, in terms of the CBDT Circular No. 21/2015 dated 10th December, 2015, the departmental appeal it was submitted is not maintainable. On the request of the department, the hearing was adjourned to the next date.

3. On the next date, Ld.AR re-iterated the arguments advanced earlier. Considering the record, Ld.Sr.DR did not oppose the submissions made.

4. We have heard the rival submissions and considered the material available on record. We find that the 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.

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

The order is pronounced in the open court on 17th February, 2017.

Sd/-

Sd/-

**(S.V.MEHROTRA)
ACCOUNTANT MEMBER**

**(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