

**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.-6474/Del/2013
(ASSESSMENT YEAR-2008-09)**

ITO, Ward-21(3), New Delhi. (APPELLANT)	vs	Anil Chopra, A-74, H-3 Block, 1 st Floor, Hari Enclave, Sultanpuri, Delhi-110041. PAN-AFAPC9699G (RESPONDENT)
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Appellant by	Ms. Anima Barnwal, Sr.DR
Respondent by	None

Date of Hearing	28.07.2016
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 16.09.2013 of CIT(A)-XVI, New Delhi pertaining to 2008-09 assessment year on the following grounds: –

1. *“The Ld.CIT(A) has erred in reduction the addition of Rs.26,29,109/- to Rs.5,92,000/- by accepting the contention of the assessee without any credible evidence that Rs.26,29,109/- deposited in undisclosed bank account by cash in sale proceeds and thereby making addition of peak deposit of Rs.1,64,500/- and G.P. of Rs.4,27,500/- on the sale of Rs.26,29,109/-.*
 2. *The appellant craves leave to amend or alter all or any of the aforesaid grounds of appeal and amend, alter or add any other ground of appeal.”*
2. No one was present on behalf of the assessee. Referring to the ground, the Ld.Sr.DR submitted that the tax effect involved in the present appeal is much below the limit of Rs.10 lakh. We have considering 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.

3. 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.

4. 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

Amit Kumar

Copy forwarded to:

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

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI