

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No. 5471/Del/2011**

**AY: 2000-01**

ACIT, Circle 1  
Muzaffarnagar

**vs.** Smt. Richa Agarwal  
434, Patel Nagar  
Muzaffarnagar  
PAN: AEDPA 5923 R

**(Appellant)**

**(Respondent)**

**Appellant by** : Sh. Raman Kant Garg, Sr.D.R.

**Respondent by** : Sh. Arun Vir Singh, Adv.

**ORDER**

**PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

This is an appeal filed by the Revenue. Admittedly the tax effect in this appeal by the Revenue is less than Rs.10 lakhs.

**1.1.** In terms of CBDT Circular No.21/2015 dated 10<sup>th</sup> December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

**2.** In view of the above this appeal by the Revenue is dismissed in limine.

**3.** In the result Revenue's appeal is dismissed in limine.

Order pronounced in the Open Court on 25<sup>th</sup> April, 2016.

Sd/-

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Sd/-  
**(J. SUDHAKAR REDDY)  
ACCOUNTANT MEMBER**

Dated: the 25<sup>th</sup> April, 2016

- *Manga*

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

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By Order,

**ASSISTANT REGISTRAR**