

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

**Before Sh. J.S. Reddy, AM And Smt. Beena A Pillai, JM**

**ITA No. 2731/Del/2013  
Assessment Year: 2009-10**

DCIT, Circle 3(1), New Delhi.	Vs	Omkam Communications P. Ltd. (formerly Cyberlogy (India) P. Ltd.), 702A, Arunachal Bldg., Barakhamba Road, Connaught Place, New Delhi. AACCC0107F
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

**Appellant by : Sh. P. Dam Kanunja, Sr. DR**

**Respondent by : Sh. Akshat Jain, CA & Rajat Jain, CA**

<b>Date of Hearing : 16.02.2016</b>	<b>Date of Pronouncement : 09.03.2016</b>
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**ORDER**

**PER BEENA A PILLAI, JM**

This is an appeal by the department against the order dated 25.02.2013 of CIT(A)-VI, New Delhi.

2. The ld. DR requested that the appeal may be adjourned for another date convenient.

3. The ld. Counsel for the assessee in their rival submissions stated that the tax effect in the departmental appeals is less than Rs. 10 lacs. Therefore, the Revenue ought not to have filed the appeal as directed by the CBDT's latest circular no. 21/2015 dated 10/12/2015.

4. We have considered the submissions of both the parties as regards to the submissions of the ld. DR for adjournment of this appeal. We are of the view that this is not to be adjourned as per the instructions of the CBDT to the Department, wherein it is clearly mentioned that the circular no. 21/2015 is applicable retrospectively and the appeals of the Department, wherein tax effect is less than Rs. 10 lacs should be withdrawn or not pressed. Therefore, the request of the ld. DR for adjourning the appeal is rejected.

5. During the course of hearing, the ld. D.R., though supported the order of the Assessing Officer, but could not controvert this fact that tax effect in this appeal is less than Rs.10,00,000/-.

6. It is noticed that the CBDT has issued Circular No.21 of 2015 dated 10.12.2015, vide which it has revised the monetary limit to Rs.10,00,000/- for not filing the appeal before the Tribunal. From Clause 10 of the above circular it is clear that these instructions are applicable to the pending appeals also and there is clear cut instruction to the department to withdraw or not to press the appeals filed before the ITAT wherein tax effect is less than

Rs.10,00,000/-. These instructions are operative retrospectively to the pending appeals.

7. Keeping in view the CBDT Circular No.21 of 2015 dated 10.12.2015 and also the provisions of Section 268A of Income Tax Act, 1961, we are of the view that the Revenue should not have filed the instant appeal before the Tribunal.

8. In view of the above, without going into merits of the case, we dismiss the appeal filed by the department.

9. In the result, appeal of the department is dismissed.

Order Pronounced in the Court on 09.03.2016

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

**Dated: 09.03.2016**

\*Kavita Arora

Sd/-  
**(BEENA A PILLAI)**  
**JUDICIAL MEMBER**

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

**ASSISTANT REGISTRAR**

