

**आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, बी, मुंबई ।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES "B", MUMBAI**

**श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं**

**श्री संजय अरोड़ा, लेखा सदस्य, के समक्ष**

**Before Shri Joginder Singh, Judicial Member, and  
Shri Sanjay Arora, Accountant Member**

**ITA NO.5609/Mum/2015  
Assessment Year:2008-09**

Income Tax Officer-2(2)(3), R. No.542, Aayakar Bhavan, M.K. Road, Mumbai-400020	Vs	Madhu Snap Fastner Mfg. Company Pvt. Ltd. Sanghvi Chambers, 3 <sup>rd</sup> Floor, 27, Janmabhoomi Marg, Fort, Mumbai-400001
(राजस्व /Revenue)		(निर्धारिती /Assessee)
PAN. No.AAACM4024B		

राजस्व की ओर से / Revenue by	Shri M. Ranjan-DR
निर्धारिती की ओर से / Assessee by	None

सुनवाई की तारीख / <b>Date of Hearing :</b>	<b>22/02/2016</b>
<b>आदेश की तारीख /Date of Order:</b>	<b>29/02/2016</b>

**आदेश / O R D E R**

Per Joginder Singh (Judicial Member)

The Revenue is aggrieved by the impugned order dated 10/09/2015, of the ld. First Appellate Authority, Mumbai, on the ground as stated in the grounds of appeal.

2. During hearing of this appeal, none was present on behalf of the assessee. However, at the outset, from the working of tax effect, it was brought to our notice that the tax effect in the present appeal is Rs.7,30,941/-, which is below the prescribed monetary limit. This factual matrix was not controverted by the ld. DR, Shri M.Ranjan.

2.1. We have considered the submissions of ld. DR and perused the material available on record. It is noted that the tax effect in the present appeal is below prescribed limit of Rs.10 lakh for filing the appeal before the Tribunal.

2.2. In view of the fact, that the tax effect in the present appeal is below prescribed monetary limit, as contained in CBDT instruction No.21 of 2015, dated 10/12/2015 (F No.279/Misc./142/2007-IT(PT), applicable with retrospective effect, wherein, the Department was advised/directed by the Board not to file appeal in the cases where the tax effect does not exceed the following monetary limit.:-

Sl. No.	Appeals in Income –tax matters	Monetary Limit (in Rs.)
1.	Before ITAT	10,00,000/-
2.	U/s 260 A before Hon'ble High Court	20,00,000/-
3.	Before Hon'ble Supreme Court	25,00,000/-

As per the aforesaid instruction/revised monetary limit, the Department is not to file appeal before the Tribunal, wherein, the tax effect is less than Rs.10,00,000/-, consequently, the appeal of the Revenue is not maintainable. Therefore, the appeal of the Revenue is dismissed as not maintainable.

Finally, the appeal of the Revenue is dismissed as not maintainable.

This order was pronounced in the open court in the presence of ld. DR at the conclusion of the hearing on 22/02/2016.

Sd/-  
(Sanjay Arora)

Sd/-  
(Joginder Singh)

लेखा सदस्य / ACCOUNTANT MEMBER

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 29/02/2016

*Shekhar, P.S.* नि.स.

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)- , Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai

