

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

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SHRI L. P. SAHU, ACCOUNTANT MEMBER**

**I.T.A .No.-1019/Del/2014
(ASSESSMENT YEAR-2006-07)**

DCIT, Central Circle, Meerut (APPELLANT)	vs	Vipul Goyal, H.No.579, Sector-17, Faridabad. PAN-ADCPG2917R (RESPONDENT)
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**C.O .No.-298/Del/2014
(In I.T.A .No.-1019/Del/2014)
(ASSESSMENT YEAR-2006-07)**

Vipul Goyal, H.No.579, Sector-17, Faridabad. PAN-ADCPG2917R (APPELLANT)	vs	DCIT, Central Circle, Meerut (RESPONDENT)
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Appellant by	Ms. Sulekha Verma, CIT DR
Respondent by	Sh. Sidharth Garg, CA

Date of Hearing	26.07.2016
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 29.11.2013 passed by CIT(A), Meerut pertaining to Assessment Year 2006-07. It was a common stand of the Revenue that the tax effect of the present appeal is much below Rs. 10 lakh as the deletion of the addition of Rs.5,22,637/- is challenged in the present appeal. The C.O. Filed by the assessee it was submitted is in support of the relief given. 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.

2. 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.

3. In the result, the appeal of the Revenue and C.O of the assessee are dismissed as infructuous.

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