

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ“जे”,मुंबई ।

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES “J”, MUMBAI**

श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं

श्री राजेन्द्र, लेखा सदस्य, के समक्ष ।

**Before Shri Joginder Singh, Judicial Member and
Shri Rajendra, Accountant Member**

**ITA NO.4837/MUM/2015
Assessment Year-2011-12**

ACIT-10(2)(1), Mumbai Room No.216-A Aayakar Bhavan, M.K. Road, Mumbai-400020	बनाम/ Vs.	M/s Jayabharat Credit Limited, 22, Rajabahdur Mansion, 4 th Floor, Mumbai Samachar Marg, Fort, Mumbai-400023
		PAN No.AAACJ0926B
(राजस्व /Revenue)		(निर्धारिती /Assessee)

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

सुनवाई की तारीख / Date of Hearing :	21/03/2016
आदेश की तारीख /Date of Order:	21/03/2016

आदेश / O R D E R**Per Joginder Singh (Judicial Member)**

The Revenue is aggrieved by the impugned order dated 10/06/2015 of the ld. First Appellate Authority, Mumbai.

2. During hearing of this appeal, none was present for the assessee in spite of issuance of registered AD notice. It seems that the assessee is not interested to represent the appeal, therefore, we have no option but to proceed ex-parte qua the assessee. However, at the outset, it was brought to our notice that the tax effect in the present appeal is below prescribed monetary limit. This factual matrix was not controverted by the ld. DR, Shri M. Murli.

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

Since, the tax effect is below prescribed monetary limit, the appeal of the Revenue is not maintainable.

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

This order was pronounced in the open in the presence of ld. representatives from both sides at the conclusion of the hearing on 21/03/2016.

Sd/-

Sd/-

(Rajendra)

(Joginder Singh)

लेखा सदस्य / ACCOUNTANT MEMBER

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 21/03/2016

Shekhar, P.S./नि.स.

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

1. अपीलार्थी / The Appellant (Respective assessee)
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