

आयकर अपीलिय अधिकरण, "ई" न्यायपीठ, मुंबई

IN THE INCOME TAX APPELLATE TRIBUNAL "E" BENCH, MUMBAI
श्री बी. आर. बास्करन, लेखा सदस्य, एवं श्री अमरजीत सिंह, न्यायिक सदस्य, के समक्ष
BEFORE SHRI B.R.BASKARAN, AM AND SHRI AMARJIT SINGH, JM

आयकर अपील सं/ I.T.A. No.4381/MUM/13

(निर्धारण वर्ष / Assessment Year: 2009-10)

Income Tax Officer 1(3)(2) Room No.541, Aayakar Bhavan, Mumbai - 400020	बनाम/ Vs.	M/s. Shree Madhu Industrial Estates Ltd. Shreeniwas House, 4 th Floor, H.S.Marg, Fort, Mumbai - 400001.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACS6532J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Shri Narayan Atal
Department by:	Shri A.K.Nayak

सुनवाई की तारीख / Date of Hearing: 07.04.2016

घोषणा की तारीख /Date of Pronouncement: 18.05.2016

आदेश / ORDER

PER AMARJIT SINGH, JM:

This appeal filed by the Revenue is directed against the order passed by Commissioner of Income Tax (A) 2, Mumbai dated 28.03.2013 for the assessment year 2009-10.

2. At the time of hearing, it was pointed out by the parties that the tax effect involved in this quantum in dispute by the revenue is less

than Rs.10 lakhs. We also noticed from the working given by the assessee that the quantum in dispute is Rs.30,65,920/- and the effect therein is less than Rs.10 lakhs. Hence in view of the CBDT circular No.21/2015 dated 10.12.2015 the revenue is barred from pursuing this appeal. Accordingly, we dismissed this appeal in limine.

5. In result the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 18th May, 2016.

Sd/-

(B.R.BASKARAN)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 18th May, 2016

MP

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
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