

आयकर अपीलिय अधिकरण, मुंबई न्यायपीठ "जी" मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL "G" BENCH, MUMBAI

श्री सी. एन. प्रसाद, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष
BEFORE SHRI C.N. PRASAD, JM AND SHRI RAJESH KUMAR, AM

ITA NO.2561/Mum/2015

(निर्धारण वर्ष / Assessment Year: 2010-11)

Dy. Commissioner of Income Tax, 29(1), Room No.108, 1 st Floor-C-10, Pratyaksh Kar Bhavan, BKC, Bandra(E), Mumbai-400051	बनाम/ Vs.	Shri Ghanshyam Gursahani, C-602, Sagar Swapna Nagri, Mulund(W), Mumbai-400080
स्थायी लेखा सं./ जीआइआर सं./ PAN : AABPG6912E		
(अपीलार्थी /Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से / Appellant by	:	Shri G Nantha Kumar
प्रत्यर्थी की ओर से/Respondent by	:	Shri M Subramanian

सुनवाई की तारीख /Date of Hearing	:	28.12.206
घोषणा की तारीख /Date of Pronouncement	:	28.12.2016

आदेश / O R D E R

PER RAJESH KUMAR, A. M:

The appeal filed by the revenue is directed against the order dated 16.2.2015, passed by the CIT(A)-40, Mumbai, for the assessment year 2010-11.

2. At the outset, we have noticed that the tax effect in the appeal of the revenue is below Rs.10 lakhs, therefore, the same is not maintainable as per the CBDT Circular No.21/2015, dated 10th December, 2015. We found that as per the recent Circular No.21/2015,

dated 10th December, 2015, issued by the CBDT, the monetary limit has been revised for filing of appeal before ITAT by the revenue fixing the tax effect limit of Rs.10 lakhs. In the instant case, the tax effect is below Rs.10 lakhs, therefore the same is not maintainable and liable to be dismissed in limine. This Circular is retrospective and applicable to the pending appeals also.

3. Considering the above CBDT Circular, we found that this appeal of the revenue is not maintainable as the tax effect in this appeal is below Rs.10 lakhs. Accordingly, we dismiss the appeal of the revenue.

4. In the result, appeal of revenue is dismissed.

Order pronounced in the open court on 28th Dec,2016

Sd

sd

(C.N. Prasad)

न्यायिक सदस्य / Judicial Member

(Rajesh Kumar)

लेखा सदस्य / Accountant Member

मुंबई Mumbai; दिनांक Dated : 28.12.2016
SRL,Sr.PS

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 – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

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आदेशानुसार/ BY ORDER,

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