

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : B : NEW DELHI

BEFORE SHRI R.S. SYAL, AM & SHRI A.T. VARKEY, JM

ITA No.2767/Del/2010
Assessment Year : 2006-07

ACIT,
Circle-10(1),
New Delhi.

Vs. Dex Aviation Pvt. Ltd.,
42, Zamrudpur Community
Centre,
Kailash Colony Ext.,
New Delhi.
PAN: AABCD9357R

Assessee By : Ms S. Deb Ray, Advocate
Deptt. By : Shri Sunil Chander Sharma, CIT,DR

Date of Hearing : 24.02.2016
Date of Pronouncement : 24.02.2016

ORDER

PER R.S. SYAL, AM:

This appeal by the Revenue arises out of the order passed by the CIT(A) on 31.3.2010 in relation to the assessment year 2006-07.

2. We have heard the rival submissions and perused the relevant material on record. At the outset, the ld. AR submitted that this appeal of the Revenue is liable to be dismissed because of low tax effect. It is noticed that the CBDT has issued Circular No. 21 of 2015 dated 10.12.2015 with retrospective effect, revising the monetary limit to Rs.10,00,000/- for not filing appeals before the Tribunal. The ld. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.10,00,000/-.

3. From para 10 of the above Circular it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to withdraw or not press such appeals filed before the ITAT wherein tax effect is less than Rs.10,00,000/-. Going by the prescription of the aforementioned Circular, we are of the view that the Revenue should have either not filed the instant

appeal before the Tribunal or withdrawn the same as the tax effect is admittedly less than the prescribed limit for not filing the appeals. *Ex consequenti*, we dismiss the instant appeal without going into merits of the case.

4. In the result, the appeal of the Revenue stands dismissed.

Order pronounced in the open Court on 24.02.2016.

Sd/-

[A.T. VARKEY]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 24th February, 2016.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.