

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

**ITA No. 1745 and 1746/Del/2014
AY: 2006-07 and 2008-09**

Dy.CIT, Central Circle 2
New Delhi

vs. J.J. Enterprises
Rankhandi Road, Deoband
Saharanpur, U.P.

PAN: AABFJ 6970 H

(Appellant)

(Respondent)

Appellant by : Ms. Sulekha Verma, CIT, D.R.

Respondent by : Sh. O.P.Agrawal, Adv.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

These two appeals are filed by the Revenue. Admittedly the tax effect in both these appeals by the Revenue is less than Rs.10 lakhs.

1.1. In terms of CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, these appeals by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

2. In view of the above these appeals by the Revenue are dismissed in limine.

3. In the result Revenue's appeals for the A.Y. 2006-07 as well as 2008-09 both are dismissed in limine.

Order pronounced in the Open Court on 05th May, 2016.

Sd/-
(H.S.SIDHU)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 05th May, 2016

- *Manga*

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR