

**आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, बी, मुंबई ।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES "B", MUMBAI**

**श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं  
श्री एन. के. प्रधान, लेखा सदस्य, के समक्ष  
Before Shri Joginder Singh, Judicial Member, and  
Shri N.K. Pradhan, Accountant Member**

**ITA NO.3312/Mum/2014  
Assessment Year: 2009-10**

ACIT-18(1), Room No. 116, 1 <sup>st</sup> Floor, Piramal Chambers, Parel, Mumbai - 13	<b>बनाम/ Vs.</b>	Madhuli Co-operative Housing Society Ltd., Dr. Annie Besant Road, Worli, Mumbai - 13
(राजस्व /Revenue)		(निर्धारिती /Assessee)
<b>P.A. No. AAAAM 2256 K</b>		

राजस्व की ओर से / Revenue by	Shri O.P. Meena - DR
निर्धारिती की ओर से / Assessee by	None.

सुनवाई की तारीख / <b>Date of Hearing :</b>	<b>09/11/2016</b>
<b>आदेश की तारीख /Date of Order:</b>	<b>09/11/2016</b>

**आदेश / O R D E R**

Per Joginder Singh (Judicial Member)

The Revenue is aggrieved by the impugned order dated 05/02/2014 of the Ld. First Appellate Authority, Mumbai.

2. At the outset, it was brought to our notice that the tax effect involved in the present appeal is below prescribed monetary limit of Rs.10 lakh for filing the appeal before this Tribunal. The ld. DR, Shri Neil Philip, did not controvert the factual matrix.

2.1. We have considered the submission of ld. DR and perused the material available on record. In view of the above, it is noted that the tax effect in the present appeal is below prescribed limit of Rs.10 lakh, for filing the appeal before the Tribunal, as contained in CBDT 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/-

In view of the above instruction, since, the tax effect is less than Rs.10,00,000/-, consequently, the appeal of the Revenue is not maintainable, therefore, dismissed.

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

This Order was pronounced in the open court in the presence of ld. DR at the conclusion of the hearing on 09/11/2016.

**Sd/-**

(N.K. Pradhan)

लेखा सदस्य / ACCOUNTANT MEMBER

**sd/-**

(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 09/11/2016

Vr/- नि.स.

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

1. अपीलार्थी / The Appellant
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,