

आयकर अपीलीय अधिकरण "D" न्यायपीठ मुंबई में।

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, MUMBAI  
BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND  
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 6597/Mum/2011

(निर्धारण वर्ष / Assessment Year : 2003-04)

Assistant Commissioner of Income Tax, Range 21(3), 5 <sup>th</sup> Floor, Pratyaksh Kar Bhawan, BKC, Bandra(E) Mumbai-400 051	<b>बनाम/</b> v.	Smt. Ravinder Kaur Ravindra Silk Factory Dhana Singh Industrial Estate, Andheri Kurla Road, Andheri(East), Mumbai-400 072
स्थायी लेखा सं./PAN : ACYPC2650E		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

Revenue by	Shri B S Bisht(Sr. DR)
Assessee by :	Shri Mitesh Shah

सुनवाई की तारीख /**Date of Hearing** : 10-02-2016

घोषणा की तारीख /**Date of Pronouncement** : 10-02-2016

आदेश / ORDER

**PER RAMIT KOCHAR, ACCOUNTANT MEMBER :**

This appeal filed by the Revenue is disposed of because the tax effect in the appeal is less than Rs. 10 lacs as per the latest CBDT Circular No. 21/2015, F. No. 279/Misc.142/2007-ITJ (Pt) dated 10<sup>th</sup> December, 2015 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India.

2. The ld. Sr. D.R. submitted that tax effect involved in this appeal is less than Rs. 10 lacs and the CBDT Circular No. 21/2015 is applicable to this appeal and the appeal is not maintainable/not pressed in terms of CBDT circular no 21/2015 dated 10/12/2015. The ld. DR submitted that as per the latest CBDT Circular No. 21/2015, F. No. 279/Misc.142/2007-ITJ (Pt)

dated 10<sup>th</sup> December, 2015 issued by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, no appeal shall be filed by the Revenue in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in para 3 of the circular

Para 3 of the Circular No. 21/2015

S No.	Appeals in Income tax matters	Monetary Limit (in Rs)
1	Before Appellate Tribunal	10,00,000/-
2	Before High Court	20,00,000/-
3	Before Supreme Court	25,00,000/-

In the said circular vide para 10, it is stipulated that this instruction will apply retrospectively to pending appeals and appeals to be filed henceforth in High Courts/Tribunals. Pending appeals below the specified tax limits in may be withdrawn/not pressed.

3. Keeping in view the CBDT Circular No. 21/2015 dated 10<sup>th</sup> December, 2015 which is applicable from retrospective effect and is also applicable to pending appeals and also in view of DR stating before us that this appeals is now not maintainable/not pressed in view of the above CBDT Circular, we hold that this appeal filed by the Revenue which is covered by this order involving tax effect less than Rs. 10 lacs is not maintainable and is dismissed being not pressed. However, the Revenue is at liberty to file an application for recall of this appeal in accordance with law, if at any stage it is found that tax effect is more than Rs 10 lacs or the Revenue wants to agitate the matter in accordance with the provisions/clauses as contained in the afore-stated circular. We order accordingly.

4. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open court on 10<sup>th</sup> February 2016.

आदेश की घोषणा खुले न्यायालय में दिनांक: 10-02-2016 को की गई ।

Sd/-

(AMIT SHUKLA)  
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated 10-02-2016

.नि.स./ NEELAMP S

Sd/-

(RAMIT KOCHAR)  
ACCOUNTANT MEMBER

**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)- concerned, Mumbai
4. आयकर आयुक्त / CIT- Concerned, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai H Bench
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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

	Draft dictated on	10-02-2016	Sr PS
2	Draft placed before Author on	10-02-2016	Sr PS
3	Draft proposed & Place before the 2 <sup>nd</sup> member	10-02-2016	JM/AM
4	Draft discussed/approved by 2 <sup>nd</sup> Member		JM/AM
5	Approved draft comes to the Sr PS		Sr.PS
6	Kept for pronouncement on		Sr PS
7	File sent to the Bench Clerk		Sr PS
8	Date on which file goes to the Head Clerk		
9	Date on which file goes to the AR		
10	Date of dispatch		Sr PS