

आयकर अपीलीय अधिकरण, 'एक-सदस्य' न्यायपीठ, मुंबई।

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

**श्री जोगिन्दर सिंह, न्यायिक सदस्य, के समक्ष
Before Shri Joginder Singh, Judicial Member,**

**ITA No.4666/Mum/2015
Assessment Year: 2010-11**

Income Tax Officer-32(3)(3), Room No.105, 1 st Floor, Bldg. No. C-11, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra (East), Mumbai-400051	बनाम/ Vs.	Shri Samit Ranjit Jain, Flat No.433, I-Wing, Earth Residency, D.N. Dubey Road, Ambawadi, Dahisar (East), Mumbai-400068
राजस्व / Revenue		निर्धारिती / Assessee
P.A. No. ABOPJ6104B		

राजस्व की ओर से / Revenue by	Shri A. Rajhans -DR
निर्धारिती की ओर से / Assessee by	Shri Milin Dattani & Tejaswini Ghag

सुनवाई की तारीख / Date of Hearing	30/08/2016
आदेश की तारीख / Date of Order:	31/08/2016

आदेश / O R D E R

The Revenue is aggrieved by the impugned order dated 16/06/2015 of the Ld. First Appellate Authority, Mumbai.

2. During hearing of this appeal, at the outset, Shri Milin Dattani along with Tejaswini Ghag, ld. counsel for the assessee, contended that in the present appeal, the total addition is Rs.26,55,029/- and consequential tax effect comes to Rs.9,46,211/-, which is below prescribed monetary limit of Rs.10 lakh for filing the appeal before this Tribunal. The ld. DR, Shri A. Rajhans, did not controvert the factual matrix.

2.1. I have considered the rival submissions 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 in the presence of ld. representatives from both sides at the conclusion of the hearing on 30/08/2015.

Sd/-
(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 31/08/2016

Shekhar, P.S/निजी सचिव

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त/ The CIT, Mumbai.
4. आयकर आयुक्त / CIT- , 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