

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ "डी" मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, MUMBAI
BEFORE SHRI MAHAVIR SINGH, JM AND SHRI RAJESH KUMAR, AM

आयकर अपील सं./I.T.A. No.7750/Mum/2014
(निर्धारण वर्ष / Assessment Year : 2007-08)

The Income Tax Officer 12(2)(1),Room No.224, 2 nd floor, Aayakar Bhavan, M K Road, Mumbai-400020	बनाम/ Vs.	M/s Dhwaja Securities and Services Pvt.Ltd, 103, Laxmi Villa, Opp. Kala Hanuman Mandir M G Road, Kandivali (W), Mumbai-400067.
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स्थायी लेखा सं./ PAN :AACCD1313L

अपीलार्थी ओर से / Revenue by	Shri B S Bist
प्रत्यर्थी की ओर से/Assessee by	Shri Rajesh S Kothari

सुनवाई की तारीख / **Date of Hearing** : **2.11.2016**
घोषणा की तारीख / **Date of Pronouncement** : **2.11.2016**

आदेश / ORDER

PER RAJESH KUMAR, AM

The appeal filed by the revenue is directed against the order dated 31.3.2014, passed by the CIT(A)-19, Mumbai, for the assessment year 2007-08.

2. At the outset, we have noticed that the tax effect in the appeal of the revenue is below Rs.10 lakhs, therefore, the same is not maintainable as per the CBDT Circular No.21/2015, dated 10th December, 2015. We found that as per the recent Circular No.21/2015, dated 10th December, 2015, issued by the CBDT, the monetary limit has been revised for filing of appeal before

ITAT by the revenue fixing the tax effect limit of Rs.10 lakhs. In the instant case, the tax effect is below Rs.10 lakhs, therefore the same is not maintainable and liable to be dismissed in limine. This Circular is retrospective and applicable to the pending appeals also.

3. Considering the above CBDT Circular, we found that this appeal of the revenue is not maintainable as the tax effect in this appeal is below Rs.10 lakhs. Accordingly, we dismiss the appeal of the revenue.

4. In the result, appeal of revenue is dismissed.

Order has been pronounced in the Open Court on 2.11.2016.

Sd

sd

(MAHAVIR SINGH)
Judicial Member

(RAJESH KUMAR)
Accountant Member

मुंबई Mumbai; दिनांक Dated : 2.11.2016

Sr.PS:SRL:

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)
4. आयकर आयुक्त / CIT – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

आदेशानुसार/ BY ORDER,

True copy

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