

आयकर अपीलीय अधिकरण "A" न्यायपीठ मुंबई में।

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI
BEFORE SHRI MAHAVIR SINGH, JUDICIAL MEMBER AND
SHRI RAMIT KOCHAR, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 4510/Mum/2010

(निर्धारण वर्ष / Assessment Year : 2001-02)

The Assistant Commissioner of Income Tax, Room No. 603, 6 th Floor, Piramal Chambers, Parel, Mumbai-400012	बनाम/ v.	Shri Archie Abraham E-703/704, Remibiz Court, Off Veera Desai Road, Andheri(West), Mumbai-400 053
स्थायी लेखा सं./PAN : AAFPA5621A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

आयकर अपील सं./I.T.A. No. 4514/Mum/2010

(निर्धारण वर्ष / Assessment Year : 2005-06)

The Assistant Commissioner of Income Tax, Room No. 603, 6 th Floor, Piramal Chambers, Parel, Mumbai-400012	बनाम/ v.	Shri K.L. Abraham E-703/704, Remibiz Court, Off Veera Desai Road, Andheri(West), Mumbai-400 053
स्थायी लेखा सं./PAN : ACUPK9170F		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)

Revenue by	Mr. A.Ramachandran. DR
Assessee by :	None

सुनवाई की तारीख / **Date of Hearing** : 15-06-2016

घोषणा की तारीख / **Date of Pronouncement** : 15-06-2016

आदेश / ORDER

PER RAMIT KOCHAR, ACCOUNTANT MEMBER :

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

2. The ld. D.R. submitted that tax effect involved in these two appeals are less than Rs. 10 lacs and the CBDT Circular No. 21/2015 is applicable to these appeals and these appeals are 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 10th 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 10th December, 2015 which is applicable from retrospective effect and is also applicable to

pending appeals and also in view of ld. DR stating before us that these two appeals are now not maintainable/not pressed in view of the above CBDT Circular, we hold that these two appeals filed by the Revenue which are covered by this order involving tax effect less than Rs. 10 lacs are not maintainable and are dismissed being not pressed. However, the Revenue is at liberty to file an application for recall of this appeal in accordance with law, if 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, both these appeals filed by the Revenue are dismissed.
Order pronounced in the open court on 15th June 2016.

आदेश की घोषणा खुले न्यायालय में दिनांक: 15th June 2016 को की गई ।

Sd/-

(MAHAVIR SINGH)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated 15-06-2016

sd/-

(RAMIT KOCHAR)
ACCOUNTANT MEMBER

I

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 A Bench
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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