

IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH 'E' NEW DELHI

BEFORE : SHRI L.P. SAHU, ACCOUNTANT MEMBER &
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No. 5714/Del./2011
Asstt. Year : 2006-07

D.C.I.T., Central Circle-II,
Faridabad.

vs.

Marudhara India Pvt. Ltd.,
807, Prakash Deep Building,
7, Tolstoy Marg, New Delhi.
(PAN: AABCM 7563 N)
(Respondent)

(Appellant)

Appellant by : Sh. Rajesh Kumar, Sr. DR
Respondent by : Sh. Rajat Agarwal, C.A.

Date of hearing : 30.11.2016
Date of pronouncement : 30.11.2016

ORDER

Per L.P. Sahu, Accountant Member:

It is apparent from record that the present appeal has been preferred by the Revenue against the action of the Id. CIT(A)-III, New Delhi - order dated 01.09.2011 whereby he has deleted the additions as enumerated in the grounds of appeal before us, the tax effect on which comes below Rs.10 lacs. Undisputedly, the present appeal has been preferred by the Revenue in violation of CBDT Circular No. 21/2015 dated 10.12.2015, wherein the pecuniary limit for preferring the appeal by the Revenue before the ITAT has been prescribed beyond Rs.10 lacs. The above circular on pecuniary limit has now statutory force within the provisions of section 268A of the IT Act, hence, the present appeal is not maintainable.

2. The ld. DR requested that while dismissing the appeal as not maintainable, it may be made clear that the present order will have no precedential value.

3. In view of the above discussion, the present appeal preferred by the Revenue in violation of CBDT Circular No. 21/2015 (supra) is not maintainable and hence, the same is dismissed as such making it clear that since the present appeal has not been disposed of on merits of the appeal, but due to above reason, it will have no any judicial precedence.

4. In the result, the appeal is dismissed as not maintainable.

Order pronounced in the open court on 30.11.2016.

Sd/-
(BEENA PILLAI)
Judicial Member

Sd/-
(L.P. SAHU)
Accountant Member

Dated : 30.11.2016

*aks/-

Copy of order forwarded to:

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|--|---------------------------|
| (1) <i>The appellant</i> | (2) <i>The respondent</i> |
| (3) <i>Commissioner</i> | (4) <i>CIT(A)</i> |
| (5) <i>Departmental Representative</i> | (6) <i>Guard File</i> |

By order

*Assistant. Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi*