

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES "B" MUMBAI**

**BEFORE SHRI JOGINDER SINGH (JUDICIAL MEMBER) AND  
SHRI N.K. PRADHAN (ACCOUNTANT MEMBER)**

**ITA No. 2398/MUM/2013  
Assessment Year: 2008-09**

ITO, WD4(2), 6 <sup>th</sup> Floor, A Wing Ashar IT Park Wagle Indl Estate RD No 16Z, Near Ambika Nagar Thane(W)-400602	Vs.	Mukesh R. Chotai B/205, Krishna Kunj, CHSLtd, Opp Sukanchan Apartment Tanki Road, Nallasopara (E) Thane-401209
<b>PAN No. AFJPC4962K</b>		
<b>Appellant</b>	..	<b>Respondent</b>

Department by	Mr. Mohammed Rizwan
Assessee by	None

Date of Hearing: 25/10/2016  
Date of pronouncement: 25/10/2016

**ORDER**

PER N.K.PRADHAN, AM:

Instant appeal by the Revenue is directed against the order dated 27/01/2014 passed by the Id. Commissioner (Appeals)-II, Thane, for AY 2008-09.

2. The tax effect as per the order of the Id. CIT(A) is Rs. 5,23,020/-. The learned DR agreed before us that the tax effect pertaining to the amount disputed by the Revenue is less than the monetary limit of Rs. 10,00,000/- fixed by the CBDT in Circular No. 21 of 2015 dated 10/12/2015 in relation to appeal before the ITAT. Taking into consideration the aforesaid submission and also finding

that the CBDT Circular under reference applies retrospectively, even to pending appeals, we dismiss the appeal of the Revenue as not maintainable.

3. In the result, the appeal stands dismissed.

Order pronounced in the open court on 25 /10/2016

Sd/-  
(JOGINDER SINGH)

JUDICIAL MEMBER

Sd/  
(N.K. PRADHAN)

ACCOUNTANT MEMBER

Mumbai; Dated: 25 /10/2016

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**