

आयकर अपीलिय अधिकरण, मुंबई न्यायपीठ "ए" मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, JM AND SHRI RAJESH KUMAR, AM

आयकर अपील सं./ I.T.A. No 4403 and 4404/Mum/2015

(निर्धारण वर्ष / Assessment Years : 2009-10 and 2011-2012)

Dy. Commissioner of Income Tax, 1(1)(1), Room No.579, Aayakar Bhavan, M K Road, Mumbai-400020	बनाम/ Vs.	M/s Almet Health Care, 19, Raj Mahal, 84, Veer Nariman road, Mumbai-400020
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Appellant	Respondent
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PAN: AAACS7170C

अपीलार्थी की ओर से / Appellant by	:	Shri Rajesh Kumar Yadav
प्रत्यर्थी की ओर से/Respondent by	:	Shri Harshal Agarwal

सुनवाई की तारीख /Date of Hearing	:	4.4.2017
घोषणा की तारीख /Date of Pronouncement	:	4.4.2017

आदेश / O R D E R

PER RAJESH KUMAR, A. M:

These two appeals of the revenue are directed against the two separate orders dated 18.3.2015 passed by the Id.CIT(A)-2, Mumbai. Since these appeals pertain to same assessee and ground of appeal raised therein is identical and therefore these appeals are clubbed together,

heard together and are being decided by this consolidated order for the sake of convenience.

2. At the outset, we have noticed that the tax effect in these appeals 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 these appeals of the revenue are not maintainable as the tax effect in these appeals are below Rs.10 lakhs. Accordingly, we dismiss the appeals of the revenue.

4. In the result, the appeals of the revenue are dismissed.

Order pronounced in the open court on 4th April, 2017

Sd

(SAKTIJIT DEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 4.4.2017
SRL,Sr.PS

sd

(RAJESH KUMAR)
ACCOUNTANT MEMBER

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

True copy

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai