

आयकर अपीलीय अधिकरण “जी” न्यायपीठ मुंबई में
IN THE INCOME TAX APPELLATE TRIBUNAL “G” BENCH, MUMBAI

सर्वश्री राजेन्द्र, लेखा सदस्य एवं रामलाल नेगी न्यायिक सदस्य

Before Shri Rajendra, A.M. and Shri Ramlal Negi, J.M.

आयकर अपील सं./I.T.A. No.1792/Mum/2011, **निर्धारण वर्ष /Assessment Year: 2007-08**

ACIT, Circle-4(2) Room No.642, 6 th Floor, Aayakar Bhavan, MK Road Mumbai-400 020.	Vs.	M/s.Mehta Equities Ltd. 24, Nanabhai Chambers, 3 rd Floor, Rustom Sidhwa Road, Fort, Mumbai-400001. PAN: AAACR4143C
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Revenue by: Shri O.P. Meena-DR

Assessee by: None

सुनवाई की तारीख / **Date of Hearing: 26.08.2016**

घोषणा की तारीख / **Date of Pronouncement: 26.08.2016**

आयकर अधिनियम, 1961 की धारा 254(1) के अन्तर्गत आदेश

Order u/s.254(1) of the Income-tax Act, 1961 (Act)

लेखाकार सदस्य राजेन्द्र के अनुसार PER Rajendra, A.M.-

The above appeal was filed by the Assessing Officer(AO) raising five effective grounds of appeal. It was noticed that tax effect involved in the case under consideration was below the monetary limit, (Rs.10,00,000/-), prescribed by the Central Board of Direct Taxes (CBDT), vide its Circular No. 21/2015(F.No.279/Misc. 142/2007-ITJ (Pt.) dated 10th December, 2015.

2. During the course of hearing before us, the Departmental Representative (DR) fairly conceded that the tax involved in the appeal was less than Rs.10.00 lacs. Considering these facts, we dismiss the appeal holding it as not maintainable.

As a result, appeal filed by the Assessing Officer stands dismissed.

फलतः निर्धारिती अधिकारी द्वारा दाखिल की गई अपील नामंजूर की जाती है.

Order pronounced in the open court on 26th August, 2016.

आदेश की घोषणा खुले न्यायालय में दिनांक 26 अगस्त, 2016 को की गई।

Sd/-

(रामलाल नेगी/ Ramlal Negi)

न्यायिक सदस्य / **JUDICIAL MEMBER**

Sd/-

(राजेन्द्र / RAJENDRA)

लेखा सदस्य / ACCOUNTANT MEMBER

मुंबई Mumbai; दिनांक Dated : 26.08.2016.

Jv. Sr. PS.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. Appellant /अपीलार्थी

2. Respondent /प्रत्यर्थी

3. The concerned CIT(A)/संबद्ध अपीलीय आयकर आयुक्त, 4. The concerned CIT /संबद्ध आयकर आयुक्त

5. DR “G” Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, खंडपीठ, आ.अ.न्याया. मुंबई

6. Guard File/गार्ड फाईल

सत्यापित प्रति //True Copy//

आदेशानुसार/ **BY ORDER,**

उप/सहायक पंजीकार **Dy./Asst. Registrar**

आयकर अपीलीय अधिकरण, मुंबई /ITAT, Mumbai.