

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**BEFORE SHRI J.S. REDDY, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 5182/Del/2012
AY: 2002-03**

Income Tax Officer, vs Giriraj Concast (P) Ltd.,
Ward 12(1), 666-D/1, Jheel Khurenja Lane,
Room No. 337, Delhi-110051
C.R. Building, (PAN: AABCG0285B)
New Delhi.

(Appellant)

(Respondent)

Appellant by : Shri T. Vasanthan, Sr. DR
Respondent by : None

ORDER

PER SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

This is an appeal filed by the Revenue directed against the order dated 04.07.2012 of Ld.CIT(A)-XV, New Delhi for Assessment Year 2002-03.

2. The tax effect in this appeal by the Revenue does not exceed the monetary limit of Rs.10 lakhs specified in recent CBDT Circular No.21/2015 dated 10th December, 2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961. Further in this CBDT Circular, at para 10 it is specified that the Instruction will apply retrospectively, to all pending appeals.

3. The Ld. D.R. could not controvert the fact that the tax effect on the quantum of income in dispute is below the monetary limit of Rs.10,00,000/- (Ten lakhs only).

4. None appeared for the assessee.

5. Hence we dismiss this appeal filed by the Revenue on the ground that the tax effect in the present appeal does not exceed the monetary limit specified by the CBDT Circular No.21/2015 dated 10th December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, and hence not maintainable.

6. In case there is a mistake in the calculation or if the case is covered by any of the exception specified in the Circular, the revenue may file a Misc. Application u/s 254(2) of the Income Tax Act 1961 pointing out the mistake and if the Bench is convinced of the mistake, this order will be recalled and the appeal restored for fresh disposal on merits.

7. In the result, the Revenue's appeal is dismissed.

Order pronounced in the Open Court on 07.04.2016.

Sd/-

(J.S. REDDY)
ACCOUNTANT MEMBER

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Dated: the 7th of April, 2016

'GS'

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

By Order

ASSTT. REGISTRAR