

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'D' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SH.L.P.SAHU, ACCOUNTANT MEMBER**

**I.T.A .No.-5554/Del/2013
(ASSESSMENT YEAR-2010-11)**

ITO, Golghar, Bara Bazar, Nainital. (APPELLANT)	vs	The Nainital Gymkhana District Sports Association, Mallital, Nainital PAN-AFAPC9699G (RESPONDENT)
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Appellant by	Ms. Anima Barnwal, Sr.DR
Respondent by	None

Date of Hearing	27.07.2016
Date of Pronouncement	29.07.2016

ORDER

PER DIVA SINGH, JUDICIAL MEMBER

The present appeal has been filed by the Revenue assailing the correctness of the order dated 29.07.2013 of CIT(A)-II, Dehradun pertaining to 2010-11 assessment year. Ld. Sr.DR inviting attention to the material available on record submitted that the tax effect involved in the present appeal is much below Rs.10 lakh as the deletion of Rs.27,81,694/- is challenged in the present proceedings.

2. No one is present on behalf of the assessee. We have considered the material available on record and we find that the appeal has been preferred by the Revenue in violation of Circular No.21/2015 dated 10th December, 2015 of CBDT. By the aforesaid circular the pecuniary limit for filing the appeal before the ITAT has been prescribed beyond Rs.10 lakhs. Para 3 of the aforesaid Circular has been made applicable vide para 10 retrospectively. Considering the settled legal precedent that the Board's instructions or directions issued to the Income Tax Authorities u/s 268A of the Income Tax Act, 1961 are binding on the authorities, we hold that the appeal is non-maintainable.

3. In view of the above discussion, the present appeal preferred by the Revenue in violation of CBDT Circular No.21/2015 (cited 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, but due to the above reason, this order will not have any judicial precedence. Accordingly, the appeal of the Revenue is dismissed as non-maintainable.

4. In the result, the appeal of the Revenue is dismissed.

The order is pronounced in the open court on 29th July 2016.

Sd/-
(L.P.SAHU)
ACCOUNTANT MEMBER

Amit Kumar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI