

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC-II : NEW DELHI
BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.3303/Del/2014
Assessment Year : 2006-07

DCIT,
Circle-3(1),
New Delhi.

Vs. Rajesh Bhatia,
9/15, 2nd Floor, Nehru Enclave
(East), Kalkaji Extension,
New Delhi.

PAN: AFNPB5982Q

(Appellant)

(Respondent)

Assessee By : Shri Divyanshu Agarwal, CA
Department By : Shri Deepak Garg, Sr. DR

Date of Hearing : 23.06.2016
Date of Pronouncement : 23.06.2016

ORDER

This appeal by the Revenue arises out of the order passed by the CIT(A) on 28.02.2014 in relation to the assessment year 2006-07.

2. During the course of hearing, the Id. AR submitted that pursuant to the mandate of section 268A, the CBDT has issued

Circular No. 21 of 2015 dated 10.12.2015 with retrospective effect, revising the monetary limit to Rs.10,00,000/- for not filing appeals before the Tribunal. He further submitted that as the tax effect involved in the instant appeal is less than Rs.10,00,000/-, the extant appeal is not maintainable. The Id. D.R., although supported the order of the Assessing Officer, but could not controvert the fact that tax effect involved in this appeal is less than Rs.10,00,000/-.

3. I have heard the parties and perused the relevant material on record. Going by the prescription of the aforementioned Circular, I am of the view that the Revenue should have either not filed the instant appeal before the Tribunal or withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit for not filing the appeals. From para 10 of the above Circular it is palpable that the Instruction is applicable to the pending appeals also with retrospective effect and there is a clear-cut direction to the Department to

withdraw or not press such appeals filed before the ITAT wherein tax effect is less than Rs.10,00,000/-. *Ex consequenti* I dismiss the instant appeal without going into merits of the case.

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

The order pronounced in the open court on 23.06.2016.

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 23rd June, 2016.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.