

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

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No. 3860/Del/2013**

**AY: 2010-11**

Dy.CIT, Central Circle 1  
Faridabad

vs. Sh. Prem Singla  
31, West Avenue road  
Punjabi Bagh West  
New Delhi 110 026

PAN: AIQPS 5087 D

**(Appellant)**

**(Respondent)**

**Appellant by** : Sh. F.R.Meena, Sr.D.R  
**Respondent by** : Sh.Anubhav Jain, Adv.

**ORDER**

**PER J.SUDHAKAR REDDY, A.M.**

This appeal is filed by the Revenue. Admittedly the tax effect in the present appeal is less than Rs.10 lakhs.

**1.1.** In terms of CBDT Circular No.21/2015 dated 10<sup>th</sup> December,2015, F.No. 279/Misc./142/2007-ITJ(Pt.) read with S.268 A of the Income Tax Act 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.

**2.** In view of the above the appeal by the Revenue is dismissed in limine.

**3.** In the result the appeal by the Revenue is dismissed in limine.

Order pronounced in the Open Court on 26<sup>th</sup> September, 2016.

Sd/-  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

Sd/-  
**(J. SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dated: the 26<sup>th</sup> September, 2016

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

- TRUE COPY -

By Order,

**ASSISTANT REGISTRAR**