

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : A : NEW DELHI

BEFORE SHRI R.S. SYAL, AM & SHRI K.N. CHARY, JM

ITA No.3140/Del/2012
Assessment Year : 2008-09

ACIT,
Circle-1,
Meerut.

Vs. Ankur Singhal,
Prop. M/s Spacedek,
36, Kishanpuri,
Meerut.

PAN: AJRPS2367Q

Assessee By : Shri Sanjeev Sapra, Advocate
Deptt. By : Shri S.K. Jain, DR

Date of Hearing : 19.12.2016
Date of Pronouncement : 19.12.2016

ORDER

PER R.S. SYAL, AM:

This appeal by the Revenue arises out of the order passed by the CIT(A) on 30.03.2012 in relation to the assessment year 2008-09.

2. The only issue raised in this appeal is against the deletion of disallowance of deduction u/s 80IC of the Act, amounting to Rs.17,64,970/-.

3. 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/-.

4. We have heard the parties and perused the relevant material on record. Going by the prescription of the aforementioned Circular, we are 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withdrawn the same as the tax effect in this appeal is admittedly less than the prescribed limit for not filing the appeals.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* we dismiss the instant appeal without going into merits of the case.

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

Order Pronounced in the open Court on 19.12.2016.

Sd/-

[K.N. CHARY]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 19th December, 2016.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.