

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

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

**ITA No. 4967/Del/2011**

**AY: 2005-06**

ACIT, Circle 20(1)  
New Delhi

vs. Sh. Mulakh Raj Ramesh Kumar  
A 100, Ground floor  
Gujranwala town  
New Delhi 110 009

PAN: AAIFM 4085 D

**(Appellant)**

**(Respondent)**

**Appellant by** : Sh. Rajesh Kumar, Sr.D.R

**Respondent by** : Sh.Abhishek Anand, Adv.

**ORDER**

**PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER**

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 read with S.268 A of the Income Tax Act 1961, this appeal by the Revenue should have been withdrawn or should not have been pressed by the Revenue.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 28<sup>th</sup> September, 2016.

Sd/-  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

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

Dated: the 28<sup>th</sup> September, 2016

- *Manga*

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

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By Order,

**ASSISTANT REGISTRAR**