

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, MUMBAI
**BEFORE SHRI D. KARUNAKARA RAO, ACCOUNTANT MEMBER AND
SHRI RAVISH SOOD, JUDICIAL MEMBER**

I.T.A. No.5389/M/2015 (Assessment Year: **2008-2009**)

I.T.A. No.5390/M/2015 (Assessment Year: **2009-2010**)

ITO, Ward 1(4), Ashar IT Park, 6 th Floor, B Wing, R.No. 11, Wagle Indl. Estate, Road No.16Z, Thane (W), Thane 400 604.	बनाम/ Vs.	Jitendra Satish Ahwad, C-11, Viswajeet Society, Naupada, Thane (W), Thane – 400 602.
स्थायी लेखा सं./PAN : ADXPA6339C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से / Appellant by	:	Ms. R.M. Madhavi, DR
प्रत्यर्थी की ओर से/ Respondent by	:	None

सुनवाई की तारीख /Date of Hearing : 21.09.2016

घोषणा की तारीख /Date of Pronouncement : 21.09.2016

आदेश / ORDER

PER D. KARUNAKARA RAO, AM:

There are two appeals under consideration and they are filed by the Revenue against the common order of the CIT (A)-1, Mumbai dated 25.8.2015 for the assessment years 2008-09 and 2009-2010.

2. Before us, none appeared to represent the assessee. Considering the low tax effect involved in these appeals, we proceed to adjudicate the appeals with the help of the Ld DR for the Revenue.

3. After hearing the Ld DR for the Revenue and on perusal of the orders of the Revenue Authorities as well as the relevant material placed before the Tribunal, we find, the tax effect in both these cases is below Rs. 10 lakhs. Therefore, these cases are covered by the CBDT **Circular No.21/2015, dated 10.12.2015** which is relevant for the proposition that *the appeals filed by the Revenue with a tax effect of Rs. 10 lakhs and below are to be either dismissed by the Tribunal as not maintainable or not pressed by the Revenue.* Considering the same, the present

appeal filed by the Revenue is required to be dismissed since, the same are not maintainable. We order accordingly.

4. In the result, both the appeals filed by the Revenue are dismissed.

Order pronounced in the open court on 21st September, 2016.

Sd/-
(RAVISH SOOD)
(JUDICIAL MEMBER)

मुंबई Mumbai; दिनांक 21.09.2016
व.नि.स./ OKK, Sr. PS

Sd/-
(D. KARUNAKARA RAO)
ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,
उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**