

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI

BEFORE SHRI G.S.PANNU, ACCOUNTANT MEMBER
AND
SHRI AMARJIT SINGH, JUDICIAL MEMBER

ITA No.6677/Mum/2013
(Assessment Year 2005-06)

The DCIT- 20(2),
Piramal Chambers, Lalbaug,
Mumbai 400 012

..... Appellant

Vs.

Smt.Minoo Rashesh Patel,
Unit No.1, Wing-3,
Solitire Kia Park, Prathemesh Complex,
V.V.Road, Andheri (W),
Mumbai 400 053
PAN: AACPP9736A

.... Respondent

Appellant by : Shri Mohammed Rizwan
Respondent by : Shri Harsh Kothari

Date of hearing : 20/10/2016
Date of pronouncement : 21/10/2016

ORDER

PER G.S.PANNU,A.M:

The captioned appeal filed by the Revenue pertaining to assessment year 2005-06 is directed against an order passed by CIT(A)-31, Mumbai dated 27/09/2013, which in turn, arises out of an order passed by the Assessing Officer under section 143(3) of the Income Tax Act, 1961 (in short 'the Act') dated 28/12/2007.

2. At the outset, it is noticed that the tax effect involved in this appeal is less than Rs.10.00 lacs. The CBDT vide Circular No.21/2015 dated 10/12/2015 has revised the monetary limits for filing of appeals by the Department before the Tribunal retrospectively. Since the tax effect in dispute in the captioned appeal is stated to be below the monetary limit of Rs.10.00 lacs specified in the CBDT Circular dated 10/12/2015 (supra), the same is dismissed as not maintainable.

3. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on 21/10/2016

Sd/-
(AMARJIT SINGH)
JUDICIAL MEMBER

Sd/-
(G.S. PANNU)
ACCOCUNTANT MEMBER

Mumbai, Dated 21/10/2016

Vm, Sr. PS

Copy of the Order forwarded to :

1. The Appellant ,
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai