

आयकर अपीलीय अधिकरण पुणे न्यायपीठ एक-सदस्य मामला पुणे में

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “SMC”, PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM

आयकर अपील सं. / ITA No.755/PN/2015
निर्धारण वर्ष / Assessment Year : 2006-07

The Income Tax Officer,
Ward-5, Panvel, Dist. Raigad

.... अपीलार्थी/Appellant

Vs.

M/s Kamal Mahila Nagari
Sahkari Patsanstha Maryadit,
Ground Floor, Maruti Apartment,
Tilak Road, Panvel,
Dist. Raigad – 410 206

.... प्रत्यर्थी / Respondent

PAN: AAATK8008L

अपीलार्थी की ओर से / Appellant by : Shri Amit Dua

प्रत्यर्थी की ओर से / Respondent by : Shri Nikhil Pathak

सुनवाई की तारीख / Date of Hearing : 29.06.2016	घोषणा की तारीख / Date of Pronouncement: 29.06.2016
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

This appeal filed by the Revenue is against the order of CIT(A)-2, Thane, dated 13.02.2015 relating to assessment year 2006-07 against order passed under section 143(3) r.w.s. 147 of the Income-tax Act, 1961 (in short ‘the Act’).

2. In view of the CBDT's Circular No.21/2015 dated 10.12.2015, the limit for filing the appeals before the Tribunal have been revised and only appeals with tax effect of Rs.10 lakhs are to be filed before the Tribunal. This also applies to pending appeals before the Tribunal. The Ld. Departmental Representative for the Revenue fairly conceded that the tax effect in the present appeal is less than Rs.10 lakhs and hence the same is not maintainable. In view thereof, the appeal filed by the Revenue is dismissed as not being maintainable.

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

Order pronounced in the open court on this 29th day of June, 2016.

Sd/-
(SUSHMA CHOWLA)
न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक Dated : 29th June, 2016.

सुजीत

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)-2, Thane;
4. आयकर आयुक्त / The CIT-2, Thane;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे, एक-सदस्य
मामला / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune