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

Before Shri P.M.Jagtap, Accountant Member
and Shri Vivek Varma, Judicial Member.

I.T.A. No. 9193/Mum/2010
Assessment Year : 2003-04.

The Income-tax Officer, Ward-2(3)(4), Mumbai.	**Vs.**	M/s Western Outdoor Media Technologies Ltd. Sir Vithaldas Chembers, 16, Bombay Samachar Marg, Fort, Mumbai-400 023. PAN AAACW0334N.
Appellant.		**Respondent.**

Appellant by : Shri Amar Deep.
Respondent by : None.

Date of hearing : 27-09-2012
Date of pronouncement : 27-9-2012.

O R D E R

Per P.M. Jagtap, A.M. :

This appeal is preferred by the Revenue against the order of learned CIT(Appeals)-6, Mumbai dated 13-10-2010 and the solitary issue raised by the Revenue therein is that the learned CIT(Appeals) has erred in deleing the disallowance of Rs.8,25,100/- made by the AO on account of deduction claimed by the assessee for payment made to M/s Postman Schecherazade.

2. At the time of hearing before us, none has appeared on behalf of the assessee . It is, however, observed that the tax effect involved in this appeal filed by the

Revenue is less than Rs. 3 lakhs and this position clearly evident from the grounds raised by the Revenue has not been disputed even by the learned DR. As per the CBDT Instruction No. 3 of 2011 issued on 09-02-2011, the monetary limit for filing of an appeal by the Department before the Tribunal has been revised to Rs.3 lakhs. As decided by the CBDT, appeals shall not be filed by the Department in cases where tax effect does not exceed Rs.3 lakhs. In the case of CIT vs. Madhukar Inamdar (HUF) 318 ITR 149, the Hon'ble Bombay High Court has held that CBDT Instruction fixing any monetary limit for filing the appeal would apply even for the pending cases. Keeping in view the said decision of Hon'ble jurisdictional High Court and the Board Instruction No. 3 of 2011 dated 09-02-2011, we hold that the present appeal filed by the Department involving tax effect of less than Rs.3 lakhs is not maintainable. The same is, therefore, dismissed at the threshold.

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

Order pronounced on this 27th day of Sept. , 2012.

Sd/-
(Vivek Varma)
Judicial Member

Sd/-
(P.M. Jagtap)
Accountant Member

Mumbai,
Dated: 27th Sept., 2012.

Copy to :

1. Appellant
2. Respondent
3. C.I.T.
4. CIT(A)
5. DR, G-Bench.

(True copy)

By Order

Asstt. Registrar,
ITAT, Mumbai Benches, Mumbai.

Wakode