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%17.03.2011

Present: Mr. Deepak Anand for Mr. Sanjeev Sabharwal, Sr. Standing Counsel for the appellant.
Mr. R.M. Sinha with Mr. Rajiv Saxena, Advs. for the respondent.

+ CM No.5535/2011

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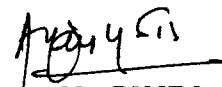
By means of this application, prayer is made to dismiss the appeal on the ground of low tax effect, i.e. below ₹10 lacs. Prayer is allowed.

CM stands disposed of.

ITA No.1570/2010

Tax effect in this appeal is less than ₹10 lacs. As per the new guidelines of the CBDT, appeal in those cases where the tax effect is less than ₹10 lacs, appeal is not to be filed.

This appeal is dismissed on this ground alone.


A.K. SIKRI, J.


M.L. MEHTA, J.

MARCH 17, 2011

pmc