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% 26.04.2011

Present: Ms. Prem Lata Bansal, Sr. Advocate with Mr. Deepak Anand, Advocate for the appellant.

+ ITA No. 1883/2010

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

The present appeal is dismissed on this ground alone.


A.K. SIKRI, J.


M.L. MEHTA, J.

APRIL 26, 2011

AK.