

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Amitabh Shukla, Accountant Member

आयकर अपील सं./I.T.A. No.342/Chny/2024  
निर्धारण वर्ष/Assessment Year: 2009-10

&

**C.O. No. 16/Chny/2024 [In ITA No. 342/Chny/2024]**

The Income Tax Officer,  
Corporate Ward 1(1),  
Chennai.

Vs. Rajesh Bajaj,  
No. 4, Stringers Street, Vepery,  
Chennai 600 007.

**[PAN: AJGPB0321E]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent/Cross Objector)

Department by : Shri AR V Sreenivasan, Addl. CIT  
Assessee by : Shri K. Balasubramanian, Advocate

सुनवाई की तारीख/ Date of hearing : 04.06.2024  
घोषणा की तारीख /Date of Pronouncement : 05.06.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the Revenue is against the order dated 05.12.2023 passed by the Id. CIT(A) [NFAC], Delhi for the assessment year 2009-10.

2. The dispute arising before us is below tax effect in terms of the submissions made by the Id. AR Shri K. Balasubramanian, Advocate at pages 16 & 17 of the paper book on account of double addition. Since the tax effect in the appeal filed by the Revenue is less than the monetary

limit fixed by the CBDT, the appeal of the Revenue fails and dismissed as not maintainable.

**C.O. No. 16/Chny/2024**

3. In view of the dismissal of the Revenue's appeal, by making endorsement in Form 36A of the CO, the Id. AR pleaded for withdrawing the CO. Accordingly, CO filed by the assessee is dismissed as withdrawn.

4. In the result, both the appeal of the Revenue and CO filed by the assessee are dismissed.

Order pronounced on 05<sup>th</sup> June, 2024 at Chennai.

Sd/-  
(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated, 05.06.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.