

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "E", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI VIMAL KUMAR, JUDICIAL MEMBER

	ITA NO. 2702/Del/2024	
	A.YR. : 2018-19	
ACIT, ROOM NO. 419, C.R. BUILDING, DELHI – 110 002	VS.	M/S MAXCURE NUTRAVEDICS LIMITED, B-7, LAXMI TOWER, LSC, BLOCK-C, SARASWATI VIHAR, DELHI – 110 034 (PAN: AAACM2050R)
(APPELLANT)		(RESPONDENT)

Appellant by : Shri Anil Jain, CA
Respondent by : Shri Dheeraj Kumar Jain, Sr. DR.

Date of hearing : 19.09.2024
Date of pronouncement : 23.09.2024

ORDER

PER SHAMIM YAHYA, AM :

The Revenue has filed the instant Appeal against the Order of the Ld. CIT(Appeal)/NFAC, Delhi dated 26.03.2024, relating to assessment year 2018-19.

2. At the time of hearing, Ld. Counsel for the assessee has submitted that the tax effect in this appeal by the Revenue is below Rs. 60 lakhs. The CBDT in its Circular No.09/2024 dated 17.09.2024 has recently revised the

monetary limit for filing of the departmental appeals to the ITAT at Rs. 60 lakhs. He has, therefore, requested that the Revenue's appeal may be dismissed.

3. At the time of hearing, Ld. DR agreed that the tax effect in this appeal of the Revenue is below the prescribed limit and for the sake of convenience, he filed a chart of calculation of tax effect, which shows that the tax effect involved in the present case is Rs. 34,79,216/-.

4. In view of the above position, we deem it proper to dismiss the appeal of the Revenue in the light of the latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.

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

Order pronounced on 23/09/2024.

SD/-
(VIMAL KUMAR)
JUDICIAL MEMBER

SD/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRB

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar