

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'A' Bench, Hyderabad**

**Before Shri Mahavir Singh, Hon'ble Vice-President and  
Shri Manjunatha, G. Accountant Hon'ble Accountant Member**

आ.अपी.सं / **ITA No. 467/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2014-15)

Dy. CIT (International Taxation) – 2 Hyderabad (Appellant)	Vs.	Shri Parit Mukundrai Mavji Patel, Hyderabad PAN:CTXPP1938A (Respondent)
राजस्व द्वारा/Revenue by:	Shri Srinath Sadanala, DR	
निर्धारित द्वारा/Assessee by	Shri A.V. Raghuram, Advocate	
सुनवाई की तारीख/Date of hearing:	26/09/2024	
घोषणा की तारीख/Pronouncement:	26/09/2024	

This appeal filed by the revenue is directed against the order dated 1/2/2024 of the learned CIT (A) 10 Hyderabad for AY 2014-15.

2. It is stated before us that the tax effect in this appeal is less than Rs.60 lakhs and therefore the Circular No. 279/Misc./M-74/2024-ITJ, dated 17<sup>th</sup> September, 2024 issued by the Central Board of Direct Taxes (CBDT) issued in amendment to Circular 5 of 2024 under Sec.268A(1) of the I.T. Act comes into play, wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with

an object of the reducing the tax litigation. Vide para 2 of the said circular (supra) is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs. 60 lakhs appeals should not be filed. Thus, taking a note of CBDT Circular No.(F.279/Misc./M074/2024-ITJ), dated 17/09/2024 and considering the fact that the tax effect in the instant appeal is less than Rs. 60 lakhs, the present appeal deserves to be dismissed as not pressed/not maintainable. However, we make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that, if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so, advised.

3. Accordingly in the light of CBDT Circular No. No.(F.279/Misc./M074/2024-ITJ), dated 17/09/2024 the appeal filed by the Revenue stands dismissed.

Order pronounced in the open Court at the time of hearing itself i.e. on 26<sup>th</sup> September, 2024.

Sd/-

Sd/-

<b>(MAHAVIR SINGH) VICE-PRESIDENT</b>	<b>(MANJUNATHA, G.) ACCOUNTANT MEMBER</b>
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Hyderabad, dated 26<sup>th</sup> September, 2024

*Vinodan/sps*

Copy to:

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1	Dy.CIT (International Taxation)-2 Room No.506, 5 <sup>th</sup> Floor, Aayakar Bhavan, Basheerbagh, Hyderabad 500004
2	Shri Parit Mukundrai Mavji Patel, 15-31-IVM-9/5 Phase-4, KPHB Kukutpally, Hyderabad 500072
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*