

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D", NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 9363/Del/2019
(Assessment Year : 2016-17)**

**ITA No. 1608/Del/2020
(Assessment Year : 2011-12)**

ACIT, Circle-2(1)(1)
(International Taxation),
New Delhi

vs. M/s Indra Sistemas S.A.,
14TH Floor, Eros Corporate
Tower, Nehru Place,
New Delhi – 110 019

(PAN : AACCI247B)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY: Shri Himanshu Sinha, Advocate
Shri Jainender Kataria, Advocate
Shri Prashant Meharchandani, Advocate
REVENUE BY : Shri Vijay B Vasanta, CIT(DR)

Date of Hearing : 30.09.2024
Date of Order : 04.10.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

These two appeals are filed by the Revenue against the separate orders of the different Id. Commissioner of Income-tax (Appeals-43 & 23), New Delhi (hereinafter referred to 'Ld. CIT (A)') dated 24.09.2019 and 27.01.2020 pertaining to AYs 2016-17 & 2011-12 respectively.

2. Since the issues are common and appeals are inter-connected, the same are being disposed off by this common order.
3. At the time of hearing, Ld. Counsel for the assessee has submitted that the tax effect in each appeal filed 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 both the Revenue's appeals may be dismissed accordingly.
4. However, Ld. CIT(DR) did not oppose the aforesaid proposition.
5. In view of the above position, we deem it proper to dismiss these appeals of the Revenue in the light of the latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.
6. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open court on this 4th day of October, 2024.

**Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 04.10.2024
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI