

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI RAJ KUMAR CHAUHAN, HON'BLE JUDICIAL MEMBER

I.T.A. No. 2391/Mum/2024

Assessment Year: 2014-15

&

I.T.A. No. 2397/Mum/2024

Assessment Year: 2018-19

Deputy Commissioner of Income Tax, CC-1(1), Mumbai	Vs	Olive Builders, Vashi 103-104, J.K. Chambers Sector 17, Navi Mumbai Vashi S.O. (Thane) Maharashtra - 400703 [PAN: AABFO0746L]
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Dharan Gandhi, Advocate
Revenue by :	Mr. R.A. Dhyani, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 08/10/2024

घोषणा की तारीख /Date of Pronouncement: 08/10/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

Both these appeals by revenue are preferred against the separate orders passed by the Id. CIT(A)-47, Mumbai, even dated 29/02/2024 pertaining to AYs 2014-15 & 2018-19.

2. A perusal of the grounds taken by the revenue show that the tax effect involved in both these appeals are less than Rs.60,00,000/-.

Therefore, these appeals by the revenue have to be dismissed in light of the *Circular No. 09/2024, dated 17th September, 2024.*

3. In the result, appeals of the revenue are dismissed.

Order pronounced in the Court on 8th October, 2024 at Mumbai.

Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 08/10/2024

Sd/-

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai