

**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.1051/MUM/2018
(Assessment Year : 2008-09)**

DCIT (IT) – 4(2)(1),
Mumbai.

vs. Six Continents Hotels INC.,
C/o BSR & Co.,
Lodha Excelus, 2nd Floor,
Apollo Mills Compound,
N.M. Joshi Marg, Mahalaxmi,
Mumbai – 400 011 (Maharashtra).

(PAN : AAHCS7853B)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY: Shri Himanshu Aggarwal, CA
REVENUE BY : Shri Vijay B Vasanta, CIT(DR)

Date of Hearing : 01.10.2024
Date of Order : 09.10.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

This appeal is filed by the Revenue against the orders of the Id. Commissioner of Income-tax (Appeals)-58, Mumbai (hereinafter referred to 'Ld. CIT (A)') dated 20.11.2017 pertaining to Assessment Year 2008-09.

3. At the time of hearing, Ld. Counsel for the assessee has submitted that the tax effect in the 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 appeal to the ITAT at Rs. 60 lakhs. He has, therefore, requested that the Revenue's appeal may be dismissed accordingly.

4. However, Ld. CIT(DR) did not oppose the aforesaid proposition.

5. In view of the above position, we noticed that the tax effect in appeal preferred by the Revenue is below Rs.60 lakhs, 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.

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

Order pronounced in the open court on this 9th day of October, 2024.

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

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

**Dated: 09.10.2024
TS**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**