

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

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

I.T.A. No. 3742/Mum/2024
Assessment Year: 2019-20

DCIT-17(1), Mumbai	Vs	A.H. Desai HUF 201 Tarunika Apartment 19, Malviya Road Vile Parle (East) Mumbai - 400057 [PAN: AACHA2995N]
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Sanjay Parikh, A/R
Revenue by :	Shir Lieder Panicker (Sr. D/R)

सुनवाई की तारीख/Date of Hearing : 09/10/2024
घोषणा की तारीख /Date of Pronouncement: 09/10/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the revenue is preferred against the order passed by NFAC, Delhi, dated 27/05/2024 pertaining to AY 2019-20.

2. A perusal of the grounds taken by the revenue shows that the tax effect involved in the instant appeal is less than Rs.60,00,000/-. Therefore, this appeal by the revenue has to be dismissed in light of the Circular No. 09/2024, dated 17th September, 2024.

3. In the result, appeal of the revenue is dismissed.

Order pronounced in the Court on 9th October, 2024 at Mumbai.

Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 09/10/2024

SC Sp/8

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

		Date	Initial	
1.	Draft dictated on	09/10/2024]	Sr.PS
2.	Draft placed before author	10/10/2024]	Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS	/10/2024]	Sr.PS/PS
6.	File pronounced on	/10/2024]	Sr.PS
7.	File sent to the Bench Clerk	/10/2024]	Sr.PS
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed	Yes		