

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "A" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.1103/PUN./2023 [E-APPEAL]  
Assessment Year 2017-2018

The Income Tax Officer, Ward-1(1), Room No.A-7, Income Tax Office, Kendriya Rajaswa Bhawan, Gadkari Chowk, Old Agra Road, Nashik - 422 022 Maharashtra.	vs.	Harmeetsingh Hardevsingh Kohli, 20 Sant Apartment, Opp. Fire Brigade office, Shingada Talao, NASHIK. PIN - 422 001. PAN ACNPK0650K Maharashtra.
(Appellant)		(Respondent)

For Revenue :	Shri Ramnath P. Murkude
For Assessee :	Shri Kalpesh R. Shah

Date of Hearing :	03.10.2024
Date of Pronouncement :	10.10.2024

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

This Revenue's appeal for assessment year 2017-2018, arises against the learned CIT(A)-National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1055284214(1), dated 21.08.2023, in proceedings u/s. 143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. The Revenue's sole substantive grievance raised herein seeks to reverse the Ld. CIT(A)'s action in deleting the

addition of Rs.89,34,750/- made by the Assessing Officer on account of income from unexplained source and cash deposited in bank u/sec.69A of the Act.

3. Learned counsel drew the attention of the Bench that the tax effect involved in the instant appeal is Rs.56,59,158/- and therefore, the Revenue's instant appeal is not maintainable in view of CBDT's latest Circular no.F.No.279/Misc./M-74/2024-ITJ dated 17.09.2024 wherein the CBDT has prescribed the tax limit up-to 60 lakhs even for the pending appeals before the tribunal, to which, the learned DR has no objection.

4. That being the case, there would be hardly any denial to the clinching fact that the tax effect comes to less than Rs.60 lakhs as per the CBDT's circular dated 17.09.2024 (supra), made applicable to all pending appeals as well. We accordingly reject the Revenue's instant appeal in very terms. Ordered accordingly.

3. This Revenue's appeal is dismissed in above terms subject to all just exceptions.

Order pronounced in the open Court on 10.10.2024.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated 10<sup>th</sup> October, 2024  
VBP/-

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,  
Pune.