

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH “A”, MUMBAI
BEFORE SHRI. NARENDRA KUMAR BILLAIYA, ACCOUNTANT
MEMBER
AND
SHRI. RAJ KUMAR CHAUHAN, JUDICIAL MEMBER**

ITA NO. 4567/MUM/2024 (A.Y: 2018-19)

Deputy Commissioner of Income Tax Circle 5(2)(1) Vs. Aditya Birla Housing Finance Limited

Room No. 571, 5th Floor, Aayakar Bhavan, M. K. Road, Mumbai – 400020.

18th Floor, Tower 1, One World Centre, Jupiter Mill Compound, 841, Senapati, Bapat Marg, Elphinstone Road, Mumbai – 400030.

PAN: AABCL6440R

(Appellant)

(Respondent)

Assessee Represented by : Shri. Ankit Maheshwari
Department Represented by : Shri. Lieder Panicker (SR. DR.)
Date of conclusion of Hearing : 10.10.2024
Date of Pronouncement : 11.10.2024

ORDER

PER RAJ KUMAR CHAUHAN (J.M.):

1. This appeal is filed by the appellant/assessee against the order dated 11.07.2024 of Learned Commissioner of Income Tax (Appeals), National



Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the “CIT(A)”], passed under section 250 of the Income Tax Act, 1961 [hereinafter referred to as “the Act”] for the A.Y. 2018-19.

2. The assessee is in appeal before us and has raised following grounds of appeal:

1. *"Whether on the facts and circumstances of the case, the Ld. CIT(A) was justified in deleting the addition of Rs. 1,73,13,000/- on account of Employee Insurance Policy Premium made by AO, Ignoring the fact that Insurance Expenses on account of employees are personal in nature."*
2. *The appellant prays that the order of the CIT(A) on the grounds be set aside and confirm the order of the AO."*

3. During the arguments, the Ld. DR very fairly submitted that the department appeal has become infructuous by virtue of circular no. 9/2024 dated 17.09.2024, wherein the monetary limit for tax effect for filing appeal before Income Tax Appellate Tribunal has been raised upto Rs. 60 lacs. It is submitted that the tax effect in this appeal is below 60 lacs and as such the appeal has become infructuous and same may be disposed off accordingly.



4. We have also heard the Ld. AR on behalf of the assessee, who has supported the submissions of the Ld. DR, and stated that since the appeal is not maintainable and has become infructuous.
5. We have considered the submissions and examined the record. In view of the enhancement of the monetary limit for filing the departmental appeal wherein the tax effect for filing the appeal should be Rs. 60 Lacs or above and the tax effect in this appeal has been shown to be Rs. 59,91,683/-; in view of these facts and the submissions made by the Ld. DR, the appeal filed by the department is accordingly dismissed having become infructuous.
6. In the result, appeal filed by the department is accordingly dismissed having become infructuous.

Order pronounced in the open court on 11.10.2024

Sd/-
(NARENDRA KUMAR BILLAIYA)
(ACCOUNTANT MEMBER)

Sd/-
(RAJ KUMAR CHAUHAN)
(JUDICIAL MEMBER)

Mumbai / Dated 11.10.2024
Karishma J. Pawar, (Stenographer)



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mumbai