

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SH. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**I.T.A. No. 75/DEL/2021 (A.Y 2016-17)**

ACIT Room No. 2005, 20 <sup>th</sup> floor, E-2, Block, Civic Centre, Minto Road, New Delhi <b>(APPELLANT)</b>	Vs.	Aarti Singh 6, Rani Jhansi Road, Motia Khan, New Delhi <b>PAN No. AANPS1458F</b> <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>Sh. A.T. Panda, Adv</b>
<b>Department by:</b>	<b>Sh. R. K. Dol, Sr. DR</b>

<b>Date of Hearing</b>	<b>14.10.2024</b>
<b>Date of Pronouncement</b>	<b>15.10.2024</b>

**ORDER**

**PER YOGESH KUMAR U.S., JM**

This appeal is filed by the Revenue for the Assessment Year 16-17 against the order of the Commissioner of Income Tax (Appeals)-33, Delhi dated 26.08.2020.

2. The grievance of the Revenue shows that the tax effect would be less than Rs.60 lacs, therefore, the present appeal filed by the Revenue is not admissible in the light of the CBDT Circular No.09 of 2024 dated 17/09/2024. The appeal is accordingly dismissed.

3. In the result, the appeal filed by the revenue is accordingly dismissed.

Order pronounced in open Court on 15<sup>th</sup> October, 2024

**Sd/-**

**( S. RIFAUR RAHMAN )  
ACCOUNTANT MEMBER**

Dated : 15/10/2024

*R.N, Sr. PS\**

Copy forwarded to :

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

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

