

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 3079/Del/2023
(Assessment Year: 2013-14)

DCIT
Central Circle – 03
New Delhi

Vs. Ramavtar Agarwal
S-92, Second Floor,
Panchsheel Park, Delhi

PAN: ABFPA 8385 E

(Appellant)

(Respondent)

And

CO No. 17/Del/2024
(In ITA No. 3079/Del/2023)
(Assessment Year: 2013-14)

Ramavtar Agarwal
S-92, Second Floor,
Panchsheel Park, Delhi

Vs. DCIT
Central Circle – 03
New Delhi

PAN: ABFPA 8385 E

(Appellant)

(Respondent)

Assessee by :

Dr. Rakesh Gupta, Adv. and
Shri Somil Agarwal, Adv.

Revenue by:

Ms. Anu Krishna Agarwal, CIT - D.R.

Date of Hearing

08/10/2024

Date of pronouncement

08/10/2024

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 3079/Del/2023 and CO No. 17/Del/2024 for AY 2013-14, arise out of the order of the Commissioner of Income Tax (Appeals)-23, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. CIT(A), Delhi-23/10080/2012-13 dated 17.08.2023 against the order of assessment passed u/s 153A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 28.09.2021 by the Assessing Officer, DCIT, Central Circle-03, New Delhi (hereinafter referred to as 'Id. AO').
2. We find that the CBDT vide Circular No.09/2024 dated 17/09/2024 has revised the monetary limit for filing the appeals before the Tribunal to Rs.60 Lacs. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.
3. In conclusion, by applying the CBDT Circular No.09/2024 dated 17/09/2024 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.
4. In the final result, the appeal of the Revenue stands dismissed.
5. In view of the above, the Cross objection preferred by the assessee is dismissed as infructuous.

6. In the result, the appeal of the revenue is dismissed and cross objection filed by the assessee is also dismissed.

Order was pronounced in the open court on 08/10/2024.

Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 08/10/2024
Priti Yadav, Sr. PS*

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi