

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C': NEW DELHI
BEFORE
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No. 1327/Del/2021, A.Y.2011-12)**

DCIT Room No. 229, 2 nd Floor, CGO-1, Hapur, Chungi, Ghaziabad, Uttar Pradesh	Vs.	JPS Reinforced Pipes Pvt. Ltd. D-835, 2 nd Floor, New Friends Colony, New Delhi PAN : AACCCJ1410G
(Appellant)		(Respondent)

ITA No. 1331/Del/2021, A.Y.2017-18)

DCIT Room No. 229, 2 nd Floor, CGO-1, Hapur, Chungi, Ghaziabad, Uttar Pradesh	Vs.	JPS Reinforced Pipes Pvt. Ltd. D-835, 2 nd Floor, New Friends Colony, New Delhi PAN : AACCCJ1410G
(Appellant)		(Respondent)

Appellant by	Sh. Rakesh Gupta, Adv & Sh. Somil Agarwal, Adv
Respondent by	Shri Dayainder Singh Sidhu, CIT (DR)
Date of Hearing	17/10/2024
Date of Pronouncement	22/10/2024

ORDER

PER YOGESH KUMAR U.S., JM:

Both the captioned appeals are filed by the Department against the order of Commissioner of Income Tax (Appeals)-Kanpur-4, 12/07/2021 for the Assessment Year 2011-12 and 2017-18 respectively.

2. The grievance of the Revenue in the above Appeals shown in the Form No. 36 are less than tax effect of Rs.60 lacs, therefore, the present appeals filed by the Revenue are not maintainable in the light of the CBDT Circular No.09 of 2024 dated 17/09/2024. Therefore, the present Appeals are dismissed with a liberty to the Department of Revenue to recall the order if Appeal filed by the Revenue is comes under any of the exceptions mentioned Circular No. 5/2024 dated 15/03/2024 issued by the CBDT.

Order pronounced in open Court on 22nd October, 2024

Sd/-

(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 22/10/2024

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

