

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A", NEW DELHI**

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

**ITA No.614/DEL/2024
(ASSESSMENT YEAR : 2018-19)**

ITO (E), Ward 1(3),
New Delhi.

vs.

Basketball Federation of India,
No. 2B, Sagar Appartments,
6, Tilak Marg,
New Delhi – 110 001.

(PAN: AAAJB0708L)

(Appellant)

(Respondent)

ASSESSEE BY: None

REVENUE BY : Shri Javed Akhtar, CIT (DR)

Date of Hearing : 17.10.2024

Date of Order : 22.10.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

1. This appeal is filed by the Revenue against the order of the Id. Commissioner of Income-tax (Appeals) /NFAC, New Delhi (hereinafter referred to 'Ld. CIT (A)') dated 11.01.2024 pertaining to Assessment Year 2018-19.
2. On perusal of Form No. 36 filed by the Revenue, we note that tax effect in this case is Rs. 57,08,304/-. However, the CBDT in its Circular No.09/2024 dated 17.09.2024 has recently revised the

monetary limit for filing of the departmental appeal to the ITAT at Rs.60 lakhs. Ld. DR for the Revenue has accepted this factual matrix and has no objection, if the appeal of the Revenue is dismissed on this account.

3. None appeared on behalf of the Assessee despite issue of notice for hearing. Therefore, we proceeded to decide this appeal *exparte* with the assistance of Ld. DR and perused the records.
4. In view of the aforesaid factual matrix, we deem it fit and proper to dismiss this appeal of the Revenue in the light of the aforesaid latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.
5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on this 22nd day of October, 2024.

**Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 22.10.2024
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)/NFAC, New Delhi.
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**