

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI R.K. PANDA, VICE PRESIDENT  
AND  
SHRI S.S. GODARA, JUDICIAL MEMBER

ITA No.956/PUN/2024

निर्धारण वर्ष / Assessment Year : 2018-19

ACIT, Central Circle-1, Nashik	Vs.	Arihant Marbles Co 3/4, Manisha Arcade, Mumbai Agra Road, Nashik – 422003 PAN: AAVFA2750J
Appellant		Respondent

Assessee by None  
Revenue by Shri Ramnath P Murkunde

Date of hearing 15-10-2024  
Date of pronouncement 21-10-2024

आदेश / ORDER

PER S.S. GODARA, JM :

This Revenue's appeal for AY 2018-19 arises against the CIT(A), Pune-12's order dated 23-02-2024 passed in case No. ITBA/APL/S/250/2023-24/1061405982(1) in proceedings under Section 250 of the Income Tax Act, 1961, in short 'the Act'.

2. It emerges during the course of hearing that the tax effect in the revenue's instant appeal as per Form No.36 is Rs.57,95,242/-, i.e., less than the prescribed tax effect of Rs.60.00 lakhs in view of CBDT's latest Circular No.09/2024, dated 17.09.2024 applicable with

retrospective effect to all pending appeals as well. This clinching factual position has gone unrebutted from the departmental side. We thus dismiss the Revenue's instant appeal for the very precise reason subject to all just exceptions.

3. This Revenue's appeal is dismissed in very terms.

Order pronounced in the Open Court on 21<sup>st</sup> October, 2024.

Sd/-  
**(R.K. PANDA)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 21<sup>st</sup> October, 2024  
*Satish*

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The concerned Pr.CIT;
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "A" / DR 'A', ITAT, Pune
5. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune