

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'D' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.907/Chny/2024  
निर्धारण वर्ष /Assessment Year: 2013-14

The Dy. Commissioner of  
Income Tax,  
International Taxation,  
Circle-2(1), Chennai.

National Contracting Company  
Ltd.,  
**Vs.** No.36, 3<sup>rd</sup> Floor,  
GRR Business Centre,  
Vaidyaraman Street, T Nagar,  
Chennai 600 017.  
[PAN: AADCN 1320N]

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Shri Kathir, Advocate  
: Shri Chinthapalli Meher Chand, JCIT

सुनवाई की तारीख/Date of Hearing

: 24.10.2024

घोषणा की तारीख /Date of Pronouncement

: 24.10.2024

आदेश / **ORDER**

**PER ABY T. VARKEY, J.M :**

This is an appeal preferred by the Revenue against the order of the Learned Commissioner of Income Tax (Appeals) (hereinafter in short 'the Ld.CIT(A)'), Chennai-16, dated 29.01.2024 for the Assessment Year (hereinafter in short 'AY') 2013-14.

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2. At the outset, we notice that the tax effect of the relief granted by the Ld.CIT(A) is below ₹60 lakhs and as per Circular No.09 of 2024 dated 17.09.2024 issued by the Central Board of Direct Taxes (hereinafter in short 'CBDT'), Department of Revenue, Ministry of Finance, Government of India, the CBDT has revised the monetary limit for filing appeals before the ITAT from the existing limit of ₹50 lakhs to ₹60 lakhs.

3. The Ld. DR fairly conceded that *per-se* this appeal is covered by the aforesaid Circular issued by the CBDT. However, he submitted that in case, this appeal falls in the exceptional clause, the decision may be recalled. This plea of the Revenue will be considered on its merits when occasion arises and we don't express any such commitments.

4. Having stated so, and having gone through the order of the Ld.CIT(A) and the grounds of appeals, we find *per-se* that the tax effect in the captioned appeal is less than ₹60 lakhs. Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn on the strength of the CBDT Circular (*supra*).

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5. In the result, the appeal filed by the Revenue stands dismissed.

*Order pronounced on 24<sup>th</sup> October, 2024.*

**Sd/-**  
**(अमिताभ शुक्ला)**  
**(Amitabh Shukla)**  
**लेखा सदस्य /Accountant Member**

**Sd/-**  
**(एबी टी. वर्की)**  
**(ABY. T. Varkey)**  
**न्यायिक सदस्य / Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 24<sup>th</sup> October, 2024.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF