

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

**BEFORE SH. M. BALAGANESH, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.406/Del/2024
Assessment Year: 2017-18

ITO Delhi	Vs	Smt. Satinder Kochar 5, Kasturba Gandhi Marg, ND-1, New Delhi-1
(APPELLANT)		(RESPONDENT)

Appellant by	Ms. Jaya Choudhary, CIT DR
Respondent by	None

Date of hearing:	17/10/2024
Date of Pronouncement:	28/10/2024

ORDER

PER SUDHIR KUMAR, JM:

The above captioned appeal by the revenue is directed against the order of the Commissioner of Income Tax (Appeals)-27, New Delhi [hereinafter referred to as "CIT(A)"], vide order dated 05.10.2023 pertaining to A.Y. 2017-18 arises out of the order passed by the Assessing Officer dated 28.12.2018 u/s 143(3) of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'].

2. We have heard the Ld. DR and none represented for the assessee.

3. The grievance of the revenue shows that the tax effect would be less than Rs.60 lacs and, therefore, this appeal is not admissible in the light of the CBDT Circular No.09 of 2024 dated 17.09.2024. The appeal is accordingly dismissed.

4. In the result, the appeal filed by the revenue is accordingly dismissed.

Order pronounced in the open court on 28.10.2024.

Sd/-
(M.BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

NEHA

Date:- .10.2024

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI