

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

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1867/Chny/2024
निर्धारण वर्ष/Assessment Year: 2015-16

The ITO, Non-Corporate Ward-22(4), Tambaram.	v.	M/s.Vel Enterprises, No.21, Ayyasamy Street, West Tambaram, Chennai-600 045.
		[PAN: AAIFV 3062 F]
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
Department by	:	Ms. R. Anita, Addl.CIT
Assessee by	:	Mr. K. Balasubramanian, Advocate
सुनवाईकीतारीख/Date of Hearing	:	01.10.2024
घोषणाकीतारीख /Date of Pronouncement	:	09.10.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

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)'), NFAC, Delhi, dated 26.03.2024 for the Assessment Year (hereinafter in short 'AY') 2015-16.

2. At the outset, the Revenue's appeal, is delayed by '41' days, for which, the ITO has filed the affidavit for condonation of delay, to which, the Ld.Counsel of the assessee has not raised any serious objection.



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Consequently, the delay of '44' days in filing of the appeal stands condoned and the appeal filed by the Revenue is taken up for hearing on merits.

3. 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.

4. 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.

5. 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 Accordingly, we dismiss the aforesaid appeal filed by the Revenue as not maintainable/withdrawn on the strength of the CBDT Circular (*supra*).



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6. In the result, the appeal filed by the Revenue stands dismissed.
Order pronounced on the 09th day of October, 2024, in Chennai.

Sd/-
(मनोज कुमार अग्रवाल)
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 09th October, 2024.
TLN, Sr.PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF