

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "H": NEW DELHI  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

**ITA No. 2184/Del/2022  
(Assessment Year: 2010-11)**

DCIT,  
Central Circle-2,  
New Delhi

(Appellant)

**PAN: AAHCA4557C**

Vs. Aparajita Homes Pvt. Ltd,  
A-410, Anasal Chamber-1,  
Bhikajicama Place, New  
Delhi

(Respondent)

Assessee by :  
Revenue by:

Shri Shailesh Gupta, CA  
Shri Pravin Rawal, CIT DR

Date of Hearing  
Date of pronouncement

17/10/2024  
17/10/2024

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.2184/Del/2022 for AY 2010-11, arises out of the order of the Commissioner of Income Tax (Appeals)-31, New Delhi [hereinafter referred to as 'ld. CIT(A)', in short] in Appeal No. 745/20-21 dated 08.06.2022 against the order of assessment passed u/s 153A r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 30.12.2019 by the Assessing Officer, ACIT, Central Circle-02, New Delhi (hereinafter referred to as 'ld. AO').
2. However, Ld. Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.60 Lacs.
3. The CBDT vide Circular No.09/2024 dated 17.09.2024 has revised the monetary limit for filing the appeals before the Tribunal to Rs.60 Lacs

and the said Circular would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-3.1 and 3.2 of the Circular dated 17.09.2024.

5. In conclusion, by applying the CBDT Circular dated 17.09.2024, the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the final result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 17/10/2024.

-Sd/-  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated:17/10/2024  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi