

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.4474/M/2024
Assessment Year: 2015-16**

ACIT 32 1 Mumbai 252 2 nd Floor, Kautilya Bhavan BKC Bandra East Mumbai - 400051	Vs.	M/s. H K Pujara Builders 301, Krishna Kunj, V L Mehta Road, JVPD, Vile Parle West Mumbai - 400056 PAN: AAAPH7230H
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Prakash Jotwani, A.R.
Revenue by : Shri G. Santosh Kumar, Sr. A.R

Date of Hearing : 14 . 10 . 2024
Date of Pronouncement : 14 . 10 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Revenue against the order dated 08.07.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2015-16.

2. At the outset, we observe that in this case the tax effect is less than Rs. 60,00,000/- the prescribed limit set out as per latest CBDT circular no. 9/2024 dated 17.09.2024.

3. Thus, considering the peculiar fact and circumstances of the case, the appeal of the Revenue Department is liable to be dismissed, however, with liberty to the Revenue Department to seek recalling of this order, on finding the circumstance or judgment contrary if any.

4. In the result, the Revenue's appeal is dismissed with liberty as mentioned in para no. 3.

Order pronounced in the open court on 14.10.2024.

**Sd/-
(GAGAN GOYAL)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.