

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

**BEFORE SHRI BR BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.3915/M/2024  
Assessment Year: 2017-18**

<b>ITO (E)1(3), Mumbai</b> 6 <sup>th</sup> Floor, MTNL Building, Pedder Road, Cumballa Hill, Mumbai - 400026	Vs.	<b>M/s. Harvard Global Research Support Centre India</b> 9 SE, 9 <sup>th</sup> Floor, The Ruby, 29 Senapati Bapat Marg, Dadar (West), Mumbai - 400028 <b>PAN: AADCH8018B</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Nikhil Tiwari, A.R.  
Revenue by : Shri G. Santosh Kumar, SR. AR

Date of Hearing : 16.10.2024  
Date of Pronouncement : 30.10.2024

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Revenue against the order dated 07.06.2024, 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. 2017-18.

**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 30.10.2024.**

**Sd/-  
(BR BASKARAN)  
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.