

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "ए", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री नवीन चंद्र, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं.3028/दिल्ली/2024 (नि.व. 2013-14)  
ITA No.3028/DEL/2024 (A.Y.2013-14)

Income Tax Officer,  
R. No. 1410, E-2 Block, Civic Centre,  
Minto Road, Delhi 110002

..... अपीलार्थी/Appellant

बनाम Vs.

B P Impex,  
9/10, Second Floor, Nehru Enclave,  
Kalkaji, New Delhi 110019

PAN: AACFB-6503-B

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by

: Ms. Kirti Sankratyayan, Sr. DR

प्रतिवादीद्वारा/Respondent by

: Shri Ajay Kumar Agarwal, Chartered Accountant

सुनवाई की तिथि/ Date of hearing

: 07/11/2024

घोषणा की तिथि/ Date of pronouncement:

: 07/11/2024

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 28.02.2024, for assessment year 2013-14.

2. The Id. Counsel for the assessee submitted at the outset that appeal by the Department suffers from low tax effect in light of the CBDT Circular No. 9/2024 dated 17.09.2024, hence, liable to be dismissed.
3. The Id. DR fairly submitted that the tax effect involved in appeal is Rs. 51,52,837/- i.e. less than the monetary limit specified by the Board vide Circular No. 9/2024 (supra) for contesting of appeals by the Department before the Tribunal.
4. In light of the fact that the tax effect in appeal filed by the Revenue is less than the monetary limit of Rs.60,00,000/- specified by the CBDT vide Circular No. 9/2024 (supra), for filing of appeal by the Revenue, this appeal by the Revenue is dismissed on account of low tax effect.
5. Liberty is granted to the Revenue for revival of appeal, if the issue involved in instant appeal falls under any of the exceptions specified in para 3.1 and 3.2 of CBDT Circular No. 5/2024 dated 15.03.2024.
6. In the result, appeal of the Revenue is dismissed.

Order pronounced in the open court on Thursday the 07<sup>th</sup> day of November, 2024.

Sd/-

(NAVEEN CHANDRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 07/11/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**NV/-**

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI