

IN THE INCOME TAX APPELLATE TRIBUNAL ‘F’ BENCH, MUMBAI

**BEFORE SHRI OM PRAKASH KANT, AM AND
SHRI SANDEEP SINGH KARHAIL, JM**

ITA No.3385/Mum/2024
(Assessment Year: 2016-17)

ITO Kautilya Bhavan, Room No. 830D, Mumbai-400 051	Vs.	Valsakumar Kochakkan B-03, Kalpana Apartment, Chunabhatti, Mumbai-400 022
PAN/GIR No. AMSPK 9621 P		
(Assessee)	:	(Respondent)
Assessee by	:	None
Respondent by	:	Shri Rajesh Meshram
Date of Hearing	:	05.11.2024
Date of Pronouncement	:	08.11.2024

ORDER

Per Om Prakash Kant, A M:

This appeal has been preferred by the assessee against the order passed by the learned Commissioner of Income Tax (Appeals) - National Faceless Appeal Centre, Delhi (in short ‘ld. CIT(A)’) for the Assessment Year (‘A.Y.’ for short) 2016-17.

2. When this appeal was called out for neither hearing, neither anyone attended nor any adjournment was filed on behalf of the assessee. The learned Departmental Representative submitted that the present appeal of the Revenue needs to be dismissed on account of low tax effect in view of the recent CBDT Circular No. 9 of 2024 dated 17/09/2024 whereby the monetary limits for filing the appeal by the Revenue before the Tribunal has been enhanced from Rs.50 lakhs to Rs.60 lakhs. This instruction is applicable to the pending cases also.

3. In view of the above position, the appeal of the Revenue is no longer maintainable and hence dismissed as such.

4. In the result, appeal of the Revenue is dismissed due to low tax effect.

Order pronounced in the open court on 08.11.2024

Sd/-

(Sandeep Singh Karhail)
Accountant Member

Mumbai; Dated : 08.11.2024
Roshani, Sr. PS

Sd/-

(Om Prakash Kant)
Accountant Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai