

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E': NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.2166/Del/2023
(ASSESSMENT YEAR-2017-18)

DCIT, Central Circle-15, New Delhi-110 055	Vs.	M/s Hennel Fine Collections Private Ltd. A-16/9, Vasant Vihar New Delhi-110057 PAN:AACCH1846E
(Appellant)		(Respondent)

Assessee by	Shri Bharat Beriwal, Adv.
Department by	Shri Koushlendra Tiwari, Sr. DR

Date of Hearing	30/10/2024
Date of Pronouncement	12/11/2024

ORDER

PER VIMAL KUMAR, JM:

1. The appeal of the Department of Revenue is against order dated 11/05/2023 of Learned Commissioner of Income Tax (Appeals)-26, New Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of Assessment Order dated 31/12/2019 of the Assistant Commissioner of Income Tax, Central Circle-15, Delhi [hereinafter referred to as "Ld. AO"] for the Assessment Year 2017-18.

2. We find that 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. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

3. In conclusion, by applying the CBDT Circular No.09/2024 dated 17/09/2024 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced on 12th November, 2024.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

sd/-

(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 12/11/2024
Dp/ sps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI