



**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI "C" BENCH: NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER &  
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No.2699/Del/2024  
[Assessment Year : 2020-21]**

ACIT, Circle-10(1), New Delhi.	vs	M/s. Interglobe Enterprises Pvt.Ltd., 3 <sup>rd</sup> Floor, Dr.Gopal Das Bhawan 28, Barakhamba Road, New Delhi-110001. <b>PAN-AAACG3351K</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>		Shri Om Parkash, Sr.DR
<b>Respondent by</b>		Ms. Somya Jain, Adv.
<b>Date of Hearing</b>		13.11.2024
<b>Date of Pronouncement</b>		13.11.2024

**ORDER**

**PER PRADIP KUMAR KEDIA, AM :**

The captioned appeal has been filed at the instance of the Revenue against the order of the Ld. CIT(A)/ADDL/JCIT(A)-9, Mumbai ["Ld. CIT(A)"], dated 19.03.2024 concerning assessment year 2020-21.

2. The grounds of appeal raised by the Revenue read as under:-
  1. *"Whether on the facts and in the circumstances of the case and in law, the Ld. Addl/JCIT(A) has erred in deleting the addition/adjustment aggregating to Rs. 1,51,10,979/- relying on the judgment of Hon'ble Supreme Court in the case of CIT Vs Gujarat Electricity Board 260 ITR 84 ignoring the fact that provision to section 143(1)(1D) has changed allowing processing of such Returns w.e.f assessment year commencing on or after 01.04.2017?"*
  2. *Whether on the facts and in the circumstances of the case and in law, the Ld Addl/JCIT(A) has erred in deleting the*



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*addition/adjustment aggregating to Rs. 1,51,10,979/- without dealing with the merit of additions/adjustments and holding that the order u/s 143(1)(a) cannot be issued after issuance of notice u/s 143(2) of the Act.”*

3. At the time of hearing, it was submitted by the Ld.AR for the assessee that the appeal filed by the Revenue is hit by recently issued **CBDT Circular No.09 of 2024** dated **17.09.2024** revising the previous thresholds pertaining to tax effects. As per aforesaid Circular, all pending appeals filed by Revenue are liable to be dismissed as a measure for reducing litigation where the tax effect does not exceed the prescribed monetary limit which is now revised at Rs.60 Lakhs. In the instant case, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.60 lakhs and therefore, appeal of the Revenue is required to be dismissed *in limine*.

4. The Ld.Sr.DR for the Revenue fairly admitted the applicability of the CBDT Circular No.09 of 2024 dated 17.09.2024. Accordingly, appeal of the Revenue is dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its appeal on showing inapplicability of the aforesaid CBDT Circular in any manner.

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

Order pronounced in the open Court on 13<sup>th</sup> November, 2024.

**Sd/-**

**(SUDHIR PAREEK)  
JUDICIAL MEMBER**

**Sd/-**

**(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

*\* Amit Kumar \**



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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI