

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ' A ' Bench, Hyderabad**

**Before Shri Laliet Kumar, Judicial Member,**  
**And**  
**Shri Manjunatha, G. Accountant Member**

आ.अपी.सं / **ITA No.629/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2012-13)

The Income Tax Officer, Ward - 2 Nizamabad.	Vs.	Trinethra Rice Industries, Nizamabad. PAN : AAFFT4896A
(Appellant)		(Respondent)
राजस्व द्वारा / Revenue by:	Shri P. Murali Mohan Rao, CA	
निर्धारिती द्वारा / Assessee by:	Shri B. Balakrishna – CIT-DR appeared for Shri Srinath Sadanala, Sr.AR	
सुनवाई की तारीख / Date of hearing:	29/10/2024	
घोषणा की तारीख / Pronouncement:	13/11/2024	

**आदेश / ORDER**

**PER LALIET KUMAR, J.M**

This appeal filed by the assessee is directed against the order dated 25.04.2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2012-13.

2. It is stated before us that the tax effect in this appeal is less than Rs.60 lakhs and, therefore, the Circular No.279 /Misc./M-74/2024-ITJ, dated 17<sup>th</sup> September, 2024 issued by the Central Board of Direct Taxes (CBDT) issued in amendment to Circular 5 of 2024 under Sec.268A(1) of the I.T. Act comes into play, wherein, the monetary limit for filing the appeals by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of the reducing the tax litigation. Vide para 2 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs.60 lakhs appeals should not be filed. Thus, taking a note of CBDT Circular No.(F.279/Misc./M074/2024-ITJ), dated 17/09/2024 and considering the fact that the tax effect in the instant appeal is less than Rs.60 lakhs, the present appeal deserves to be dismissed as not pressed/not maintainable. However, we make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that, if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so, advised.

3. Accordingly in the light of CBDT Circular No. No.(F.279/Misc./M074/2024-ITJ),dated 17/09/2024, the appeal filed by the Revenue stands dismissed.

4. In the result, the appeal filed by the Revenue is dismissed.

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

<b>Sd/-</b> <b>(G. MANJUNATHA)</b> <b>ACCOUNTANT MEMBER</b>	<b>Sd/-</b> <b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
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Hyderabad, dated 13<sup>th</sup> November, 2024

*TYNM/Sr.PS*

Copy to:

S.No	Addresses
1	The Income Tax Officer, Ward - 2, Nizamabad.
2	Trinethra Rice Industries, Sy.No.247/E & 250/A, Opp Swathi Weigh Bridge, Khanapur, Nizamabad - 503002, Telangana.
3	Pr.CIT-Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*