



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

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

**ITA No.7263/Del/2019  
[Assessment Year : 2016-17]**

ACIT(E), Circle-1(1), New Delhi-110002.	vs	Gyan Mandir Society, Main Road, Josip Broz Tito Marg, Sadiq Nagar, New Delhi-110049. <b>PAN-AAATG0311N</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>		Shri Sanjay Kumar Jain, CA & Shri Saurabh Kain, Adv.
<b>Respondent by</b>		Shri Ram Kishan Meena, Sr.DR
<b>Date of Hearing</b>		06.11.2024
<b>Date of Pronouncement</b>		06.11.2024

**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)-40, Delhi ["Ld. CIT(A)"], dated 14.06.2019 arising in the assessment order dated 28.12.2018 passed by the Assessing Officer (AO) under section 143(3) of the Income Tax Act, 1961 ("the Act") concerning assessment year 2016-17.

2. The grounds of appeal raised by the Revenue read as under:-

1. *"On the facts and in the circumstances of the case and in law, Ld. CIT(A) has erred in law in ignoring the receipts on account of development fee of Rs. 1,55,13,939/- were not voluntary contributions made with specific direction that they shall form part of corpus within the meaning of provisions of section 11(1)(d) of the Act, AO has rightly held that the same was in the nature of revenue Receipts.*



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2. *The appellant craves leave to add, to alter or amend any ground of appeal raised at the time of hearing.”*

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 06<sup>th</sup> November, 2024.

**Sd/-**

**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

*\* Amit Kumar \**

Copy forwarded to:

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

**Sd/-**

**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI