

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

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT

AND

SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

**ITA No.356/Del/2001
Assessment Year: 1997-98**

Income Tax Officer, Ward-21(8), New Delhi	Vs.	Smt. Santosh Singhla, Prop. M/s Associated Timbers, B-2, Vikas Chambers, A-1, Community Centre, Paschim Vihar, New Delhi
PAN :AQRPS2503H		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Gireesh Kumar Kohli, Sr. DR

Date of hearing	11.11.2024
Date of pronouncement	11.11.2024

ORDER

PER BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

This appeal by the Revenue is directed against the order of the Ld. CIT(Appeals)-XXVI, New Delhi, dated 09.11.2000, pertaining to Assessment Year 1997-98.

2. Grounds of appeal raised by the Department are as under:-

1. *On the facts and in the circumstances of the case, ld .CIT(A) has erred in deleting addition of Rs.11,87,095/- made by the Assessing Officer on account of unexplained introduction of capital.*
2. *On the facts and in the circumstances of the case, the ld. CIT(A) has erred in deleting addition of Rs.10,07,740/- made by the Assessing Officer on account of unproved unsecured loans.*

3. *On the facts and in the circumstances of the case, the ld. CIT(A) has erred in deleting disallowance interest of Rs.44,586/- made by the Assessing Officer The ld.CIT (A) has entertained additional evidence in the form of confirmation, bank pass book etc. in violation of provisions of Rule 46A without allowing an opportunity to the A.O.*
4. *The ld. CIT(A) has failed to record reasons in writing for entertaining additional evidence as per provisions of Rule 46A (2)".*

2.1. On perusal of the above grounds, it was noticed that in the appeal filed by the Revenue, admittedly, has a tax less than Rs.60 lakhs and the same falls into the category of low tax effect appeals after the enhanced monetary limits of Rs.60 lacs, for which the appeal is to be filed by the Department before this Tribunal, as laid down by the CBDT vide Circular Nos.5/2024 dated 15.03.2024 and 09/2024 dated 17.09.2024.

3 In the light of the aforesaid, the appeal of the Revenue is dismissed being a low tax effect appeal with a rider that in case the issue falls in the category of exceptions to the low tax effect appeals or if there is any valid reason, the Department shall be entitled for restoration of the appeal.

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

Order pronounced in the open court on 11/11/2024.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Dated: 11th November, 2024.

Shekhar

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi