

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "H", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI VIMAL KUMAR, JUDICIAL MEMBER

ITA NO. 944/Del/2021		
A.YR. : 2016-17		
DCIT, CENTRAL CIRCLE-26, ROOM NO. 323, E-2, ARA CENTRE, JHANDEWALAN EXTN.N, NEW DELHI – 110055	VS.	M/S SHRI RAM HARI RAM, 1658-59, DARIBA KALAN, CHANDNI CHOWK, DELHI – 110 006 (PAN: AADFS7036D)
(APPELLANT)		(RESPONDENT)

Appellant by : Sh. Ashu Goel, CA  
Respondent by : Sh. Sanjey Pandey, CIT(DR)

Date of hearing : 13.11.2024

Date of pronouncement : 13.11.2024

**ORDER**

**PER SHAMIM YAHYA, AM :**

The Revenue has filed the instant Appeal against the Order of the Ld. CIT(Appeal-29), New Delhi dated 28.6.2021, relating to assessment year 2016-17 on the following ground:-

*“On the facts and in the circumstances of the case the ld. CIT(A) has erred in law and on facts in deleting the addition of Rs. 1,70,00,000/- made by AO on account of undisclosed income u/s. 68 and Rs. 9,42,411/- made on account of unexplained expenditure u/s. 69C of the I.T. Act, 1961.”*

2. At the time of hearing, Ld. AR for the assessee has submitted that the tax effect in this appeal of the Revenue is below Rs. 60 lakhs. In this behalf, he drew our attention towards Form No. 36 dated 05.06.2021 filed by the Revenue, wherein it has been mentioned that the total tax effect in this case is

Rs. 55,44,204/-. He also filed a copy of CBDT Circular No.09/2024 dated 17.09.2024 wherein, the CBDT has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs. 60 lakhs. In view of this, he requested that the Revenue's appeal may be dismissed accordingly.

3. At the time of hearing, Ld. DR fairly agreed that the tax effect in this appeal of the Revenue is below the prescribed limit.

4. In view of the above position, we deem it fit and proper to dismiss the appeal of the Revenue in the light of the latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.

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

Order pronounced on 13/11/2024.

**Sd/-**  
**(VIMAL KUMAR)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar