

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, DELHI
BEFORE MS. MADHUMIT ROY, JUDICIAL MEMBER**

**ITA No.81/Del/2024
(A.Y: 2017-18)**

Income Tax Officer, Ward 45(1), E2, Room No.1810, 18 th Floor, SPM Civic Centre, New Delhi – 110002	Vs.	Raj Kumar D-1/53, Kunwar Singh Nagar, Nangloi Delhi – 110041
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.: BNOPK9324B		
Appellant	..	Respondent

Appellant by :	Sh. Kapil Goel, Adv,
Respondent by :	Sh. Sanjay Kumar, Sr. DR
Date of Hearing	23.10.2024
Date of Pronouncement	14.11.2024

O R D E R

PER MADHUMITA ROY, JM:

The present appeal filed by the revenue is directed against the order dated 201.11.2023 passed by the CIT(A), NFAC, Delhi, arising out of the Assessment Order dated 24.12.2019 for A.Y. 2016-17 u/s 143 of the Act.

2. At the outset, learned counsel appearing for the assessee submitted that the tax effect on the amount disputed by the Revenue in the present appeal is below the monetary limit of Rs.60,00,000/-. Hence, appeal is not maintainable.

3. Learned Departmental Representative fairly accepted the aforesaid factual position. However, he submitted, liberty may be granted to

Revenue to revive the appeal, in case, subsequently it is found that the tax effect on the amount disputed is more than Rs. 60,00,000/- or the appeal is covered by any of the exceptions provided to the tax effect circular.

4. We have considered the rival submissions and perused the materials on record. After perusing the respective orders of the departmental authorities and the facts mentioned in the memorandum of appeal filed in Form No. 36, we find that the tax effect on the amount disputed by the Revenue in the present appeal is below the monetary limit of Rs.60,00,000/- fixed in CBDT Circular no. 05/2024 dated 15.03.2024 for filing an appeal before the Tribunal. There is nothing on record to suggest that the appeal of Revenue is protected by any of the exceptions to the aforesaid circular. Thus, in our view, the present appeal is covered under CBDT Circular no. 05/2024 dated 15.03.2024. Accordingly, the appeal is deemed to have been withdrawn, hence, dismissed. However, liberty is granted to the Revenue to seek revival of the appeal is protected under any of the exceptions provided to the Circular noted above.

5. The appeal of the revenue is dismissed as low tax involved.

Order pronounced in the open Court on 14.11.2024

Sd/-
(Madhumita Roy)
Judicial Member

Date 14.11.2024

Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI