

**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.3495/Del/2024
(ASSESSMENT YEAR: 2012-13)

Deputy Commissioner of Income Tax, Circle-13, New Delhi	Vs.	Wismore Equity Pvt. Ltd. House No.242, PKT B PH4, Landmark near Shani Mandir, Ashok Vihar, New Delhi, North West Delhi-110052 PAN:AAPCS2585J
(Appellant)		(Respondent)

Assessee by	Shri Kapil Goel, Advocate
Respondent by	Shri Sanjay Pandey, CIT-DR

Date of Hearing	13/11/2024
Date of Pronouncement	20/11/2024

ORDER

PER VIMAL KUMAR, JM:

1. The appeal filed by the Department is against order dated 14/05/2024 of Learned Commissioner of Income Tax (Appeals)-26, New Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of Assessment Order dated 28/12/2018 of Learned Assistant Commissioner of Income Tax, Central Circle-13, New Delhi (herein after referred as 'Ld. AO') u/s 153C r.w.s.143(3) of the Income Tax Act, 1961 [hereinafter referred to as "the Act"] for the Assessment Year 2012-13.

2. We find that CBDT vide Circular No.09/2024 dated 17/09/2024 has revised the monetary limit for filing the appeals before the Tribunal to Rs.60 Lacs. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

3. In conclusion, by applying the CBDT Circular No.09/2024 dated 17/09/2024 (supra), the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

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

Order pronounced on 20th November, 2024.

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-

(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 20/11/2024

Pk/sps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI