

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.162/Del/2024
Assessment Year: 2017-18

Income-Tax Officer (Exemption), Ward-1(3), Delhi.	Vs.	Basketball Federation of India, No.2B, Sagar Appartments, 6 Tilak Marg, New Delhi-1100 01
PAN :AAAJB0708L		
(Appellant)		(Respondent)

Assesseeby	Shri Shreeharee J, Adv.
Department by	Shri Amit Katoch, Sr. DR

Date of hearing	06.11.2024
Date of pronouncement	25.11.2024

ORDER

PER BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

This appeal is directed against the order dated 24th November 2023 against the order of the Ld. CIT(Appeals)/NFAC, Delhi pertaining to Assessment Year 2017-18.

2. At the time of hearing, it was noticed that as per column no.10 of Form No.36 of the appeal that the appeal filed by the Revenue, admittedly, has a tax effect of Rs.54,04,403/- 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 25/11/2024.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Dated: 25th November,2024.
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi