

**आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT**  
**AND**  
**MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.1333/PUN/2023**  
**निर्धारण वर्ष / Assessment Year : 2017-18**

Income Tax Officer, Ward – 1, Ratnagiri	<b>Vs.</b>	Shri Jain Shwetambar Murtipujak Sangh, 1, Shree Ram Naka, Ratnagiri – 415612, Maharashtra  PAN : AANTS6367F
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

Assessee by :	Shri Pramod S Shingte
Department by :	Shri Ramnath P. Murkude
Date of hearing :	27-11-2024
Date of Pronouncement :	27-11-2024

**आदेश / ORDER**

**PER ASTHA CHANDRA, JM :**

The appeal filed by the Revenue is directed against the order dated 13.10.2023 of the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi ["CIT(A)"] pertaining to Assessment Year ("AY") 2017-18.

2. Admittedly, the tax effect involved in the appeal is below monetary limit of Rs.60 lakhs fixed by the CBDT vide its latest Circular No. 5/2024 (F.No.279/Misc.142/2007-ITJ(Pt.)) dated 15.03.2024 and Circular No. 09/2024 (F.No.279/Misc./M-74/2024-ITJ) dated 17.09.2024 and are not falling under the exceptions provided under the above said Circular. Thus, grounds raised by the Revenue in the appeal fails and the appeal is not maintainable. Therefore, the appeal of Revenue is dismissed as withdrawn in terms of CBDT Circular mentioned here-in-above. However, in case, the present appeal is found to be maintainable at any stage for any technical reasons, the Revenue shall be at liberty to seek recall of this order under relevant provisions of law.

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

**Order pronounced in the open court on 27<sup>th</sup> November, 2024.**

Sd/-  
(R.K. Panda)  
**VICE PRESIDENT**

Sd/-  
(Astha Chandra)  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 27<sup>th</sup> November, 2024.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune