

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G': NEW DELHI  
BEFORE  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER  
ITA No. 2630/Del/2019, (A.Y.2011-12)**

ITO Ward-2(4) Faridabad (Haryana)	Vs	Dwarika Dheesh Steels Pvt. Ltd. Plot No. 11-13, Nangla Gujran, Sohna Road Industrial Area, Opp. Rawal International School, Faridabad, Haryana <b>PAN No: AAICS6393K</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	None
Respondent by	Sh. Ramesh Chand, Sr. Dr

Date of Hearing	20/11/2024
Date of Pronouncement	26/11/2024

**ORDER**

**PER YOGESH KUMAR U.S., JM :**

The present appeal filed by the Revenue by challenging the order of the Ld. CIT(A) dated 31/01/2019. As per Form No. 36 the amount disputed in the Appeal is Rs. 1,15,89,540/-, thus the tax effect involved in the present Appeal is less than 60,00,000/-, therefore, in light of the CBDT Circular No. 9/2024 dated 17/09/2024, we dismiss the Appeal of the Revenue. The liberty is

reserved to the Revenue to file necessary application for recalling this order if it is found that the Appeal of the Revenue is lies under any exceptions mentioned in the CBDT Circular No. 5/2024 dated 15/03/2024.

Order pronounced in open Court on 26<sup>th</sup> November, 2024

Sd/-

**(AVDHESH KUMAR MISHRA)**  
**ACCOUNTANT MEMBER**

Dated: 26/11/2024

*R.N, Sr. PS*

Sd/-

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI