

**IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, DELHI**

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

**ITA No.1253/Del/2024
(A.Y: 2017-18)**

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| ITO, Ward-1 Income Tax Office, Sonapat, Haryana- 131001 | Vs. | Vikas, 1812A/29 Vikas Nagar, Gali No. 3 Kakroi Road, Sonipat Haryana 131001 |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.: AMQPV5179D | | |
| Appellant | .. | Respondent |

| | |
|-----------------------|-------------------------|
| Appellant by : | Sh. V. Rajkumar, Adv. |
| Respondent by : | Sh. Amit Katoch, Sr. DR |
| Date of Hearing | 26.11.2024 |
| Date of Pronouncement | 28.11.2024 |

O R D E R

PER MADHUMITA ROY, JM:

The present appeals filed by the revenue is directed against the order passed by the National Faceless Appeal Centre (NFAC), dated 30.01.2024 arising out of the Assessment Order passed by the ITO, Ward 5, Sonapat, dated 26.12.2019 for A.Y. 2017-18 under Section 144 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 Accordingly, the appeal is deemed to have been withdrawn, hence, dismissed.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 28.11.2024

Sd/-

(Brajesh Kumar Singh)
Accountant Member

Date 28.11.2024

Rohit: PS

Sd/-

(Madhumita Roy)
Judicial Member

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI