

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH, 'B', CHANDIGARH

BEFORE SHRI RAJPAL YADAV, VICE PRESIDENT &  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 521/CHD/2024

निर्धारण वर्ष / Assessment Year : 2018-19

ITO, Ward-5, Yamunanagar	Vs. बनाम	Surinder Kumar, S/o Sher Singh, H. No.214/106, Village Bhatauli, Jagadhari Yamunanagar
स्थायी लेखा सं./PAN No: BOHPK1197Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

( Hybrid Hearing )

निर्धारिती की ओर से/Assessee by : Sh. Rohit Goyal, C.A.

राजस्व की ओर से/ Revenue by : Sh. Ved Parkash Kalia, Sr. DR

सुनवाई की तारीख/Date of Hearing : 27.11.2024

उद्घोषणा की तारीख/Date of Pronouncement : 28.11.2024

**आदेश/Order**

**Per Rajpal Yadav, VP:**

The Revenue is in appeal against the order of ld. CIT(A), National Faceless Appeal Centre (NFAAC), Delhi dated 7.3.2024 passed for A.Y. 2018-19.

2. The grounds of appeal taken by the Revenue are argumentative and descriptive in nature. The ld. Counsel for the Assessee at the very outset submitted that tax effect involved in the

appeal by virtue of relief given by the CIT(A) is Rs. 59,66,702/- which is below the monetary limit provided in Circular No. 9/2024 issued by the CBDT.

3. The ld. DR, on the other hand, contended that in the absence of details he is unable to controvert the computation placed on record by the ld. Counsel for the Assessee.

4. We have duly considered the rival contentions and gone through the record carefully. Computation placed on record prima facie suggests that present appeal is not maintainable in view of the CBDT Circular No.9/2024, therefore, it is dismissed. However, it is observed that ld. DR was unable to controvert this calculation for want of details, if on cross verification, the ld. Assessing Officer found that tax effect is more or issue falls within the exception, as provided in the Circular, then Revenue will be at liberty to apply for recall of this order. Such application should be filed within time limit u/s 254 (2) of the Act.

5. In the result, appeal is dismissed.

Order pronounced on 28.11.2024

Sd/-  
( **KRINWANT SAHAY** )  
**Accountant Member**

“आर.के.”

Sd/-  
( **RAJPAL YADAV** )  
**Vice President**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,  
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar