

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C': NEW DELHI)**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER,**

**ITA No:- 3583/Del/2024
(Assessment Year- 2017-18)**

Income Tax Officer, Gurgaon.	Vs.	Jatin Arora, Gurgaon.
PAN No: ADFPA8047D		
APPELLANT		RESPONDENT

Revenue by : Shri Chodhary N.C. Roy (Sr. DR)
Assessee by : Shri Sahil Sharma, Adv.

Date of Hearing : 28.11.2024
Date of Pronouncement : 28.11.2024

ORDER

Per Mahavir Singh, Vice President :

This appeal by the Revenue is arising out of the order of National Faceless Appeal Centre (NFAC)/ Commissioner of Income Tax (Appeal), Delhi, in Appeal No. ITBA/NFAC/S/250/2016-17/10123079(1), dated 20.05.2024 for the Assessment Year 2017-18.

2. At the outset, it is noticed that the Revenue has accepted in its ground itself that the tax effect in this appeal is Rs. 59,51,510/-.

The relevant ground reads as under:

“(i) Whether, on the facts and circumstances of the case and law, the Ld. CIT(A) has erred in deleting the addition made during the assessment proceedings. Further, the tax effect in this case is Rs. 59,51,510/- which is above the monitoring limit for filing the appeal before the Hon’ble ITAT, therefore, further appeal is recommended in this case.”

3. This appeal pertains to a low tax effect case, and even the report of the Assessing Officer (AO) dated 27.11.2024 categorically states that the tax effect is below the monetary limit prescribed for filing an appeal before the ITAT. However, the CBDT, in its Circular No. 09 of 2024 dated 17/09/2024, has recently revised the monetary limit for filing of the departmental appeals before the ITAT to Rs. 60,00,000/-. Hence, the appeal is dismissed.

4. In the result, appeal filed by the Revenue is dismissed.

Order pronounced in the Open Court on 28.11.2024

Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: 28/11/2024.

Pooja/-

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	29.11.24
Date on which the typed draft is placed before the dictating Member	29.11.24
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	