

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "B", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.4937/M/2011
Assessment Year: 2005-06**

Income Tax Officer-5(2)(3) Now jurisdiction with Dy. Commissioner of Income Tax 5(2), Room No.571, 5 th Floor, Aayakar Bhavan, M.K. Road, Mumbai – 400 020	Vs.	M/s. Malabar Hill Club Limited, II Palazzo, B.G. Kher Marg, Malabar Hill, Mumbai – 400 006 PAN: AAACW3868M
(Appellant)		(Respondent)

Present for:

Assessee by : Shri N.A. Patade, Ld. A.R.
Revenue by : Shri Nayanjyoti Nath, Ld. Sr. A.R.

Date of Hearing : 07.11.2024
Date of Pronouncement : 07.11.2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Revenue against the order dated 27.11.2009, impugned herein, passed by the Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2005-06.

- 2.** The Assessee has filed computation of tax effect including on the disallowance of Rs.1,17,69,615 u/s 14-A of the Act made by the Assessing Officer (AO), which is reduced to 5% by the Ld. Commissioner.
- 3.** Admittedly, the tax effect involved in the case, is less than Rs.60,00,000/- which is the prescribed limit as set out in latest CBDT circular No.9/2024 dated 17.09.2024 for filing appeal before the Tribunal. Thus, the appeal of the Revenue Department is liable to be dismissed, however, with liberty to the Revenue Department to seek recalling of this order, on finding the circumstance or judgment contrary, if any.
- 4.** Resultantly, the Revenue's appeal is dismissed with liberty as mentioned above.

Order pronounced in the open court on 07.11.2024.

**Sd/-
(GIRISH AGRAWAL)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.