

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.2280/Del/2023
Assessment Year: 2016-17

Dy. Commissioner of Income Tax, Noida	Vs.	Naresh Kumar Garg, V-104, Gali No. 1, Brahmpuri, North East Delhi, Delhi
		PAN: AAFPG4805N
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Akhilesh Kumar Yadav, Sr. DR

Date of hearing	03.12.2024
Date of pronouncement	03.12.2024

ORDER

PER SATBEER SINGH GODARA, JM

This Revenue's appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)-3 [in short, the "CIT(A)"], Noida's dated 17.05.2023 in case no. CIT(A)-IV/KNP/10767/2015-16 involving proceedings under section 143(3)/147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We accordingly proceeded ex-parte against him.

3. It emerges at the outset with the able assistance coming from the learned Departmental Representative that the total tax effect involved as per column 10 in Revenue's Form 36 in this appeal file, is that of Rs.54,04,476/- which is less than that declared minimum amounting to Rs.60 lakhs in the CBDT latest Circular No. 9/2024, dated 17.09.2024.

4. Learned Departmental Representative is indeed very fair in not disputing the fact that the CBDT's foregoing tax effect circular has been made applicable on all pending appeals as well. We thus reject the Revenue's instant appeal for this precise reason subject to all just exceptions.

5. This Revenue's appeal is dismissed.

Order pronounced in the open court on 3rd December, 2024

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd December, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi