

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "B", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI SUDHIR PAREEK, JUDICIAL MEMBER

	ITA NO. 3855/Del/2023	
	A.YR. : 2016-17	
DCIT, CENTRAL CIRCLE-8, E-2, ARA CENTRE, JHANDEWALAN EXTENSION, NEW DELHI – 55	VS.	SHRI HANISH BANSAL, F-86, NEW SEELAM PUR, DELHI – 53 (PAN: AKTPB0813B)
(APPELLANT)		(RESPONDENT)

Appellant by : Sh. Pranshu Singhal, CA
Respondent by : Sh. Rajesh Kumar Dhanesta, Sr. DR.

Date of hearing : 26.11.2024
Date of pronouncement : 06.12.2024

ORDER

PER SHAMIM YAHYA, AM :

The Revenue has filed the instant Appeal against the Order of the Ld. CIT(Appeal-24), New Delhi dated 30.10.2023, relating to assessment year 2016-17 on the following ground:-

1. Ld. CIT(A) has erred in deleting the addition of Rs. 1,46,37,772/- on account of commission income.
2. Ld. CIT(A) has erred in treating reassessment order invalid on delay issuance of notice u/s. 143(2) of the Act during Covid 19 pandemic.
3. Ld. CIT(A) has erred in not delving into the merits of case where the AO has clearly established commission of the assessee based on evidence available.

2. At the time of hearing, Ld. AR for the assessee has submitted that the tax effect in this appeal of the Revenue is below Rs. 60 lakhs. In this behalf, he drew our attention towards his Synopsis wherein, it has been mentioned that the tax

effect in this case, as per latest CBDT Circular is Rs. 50,84,765/-. He also filed a copy of CBDT Circular No.09/2024 dated 17.09.2024 wherein, the CBDT has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs. 60 lakhs. In view of this, he requested that the Revenue's appeal may be dismissed accordingly.

3. At the time of hearing, Ld. Sr. DR fairly agreed that the tax effect in this appeal of the Revenue is below the prescribed limit.

4. In view of the above position, we deem it fit and proper to dismiss the appeal of the Revenue in the light of the latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced on 06/12/2024.

SD/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

SD/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar