

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"J(SMC)" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI SUNIL KUMAR SINGH, HON'BLE JUDICIAL MEMBER

I.T.A. No. 3740/Mum/2023
Assessment Year: 2017-18

Income Tax Officer, Mumbai	Vs	Leena Vijit Singh 16-A, Govind Niwas Altamount Road Maharashtra - 400026 [PAN: AAVPS3060K]
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

C.O. No. 222/Mum/2024
Assessment Year: 2017-18

Leena Vijit Singh 16-A, Govind Niwas Altamount Road Maharashtra - 400026 [PAN: AAVPS3060K]	Vs	Income Tax Officer, Mumbai
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Rajnikant Chainiyari, A/R
Revenue by :	Shri Asif karmali, Sr. D/R

सुनवाई की तारीख/**Date of Hearing** : 12/11/2024

घोषणा की तारीख/**Date of Pronouncement** : 12/11/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

I.T.A. No. 3740/Mum/2023 & C.O. No. 222/Mum/2024, are appeal by the revenue and cross-objection by the assessee preferred against the order dated 28/05/2024 by NFAC, Delhi, pertaining to AY 2017-18.

2. The appeal and the cross-objection were heard together and are disposed by way of this common order for the sake of convenience and brevity.

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3. A perusal of the appeal memo shows that the tax effect is only Rs.1,23,691/-. Therefore, this appeal by the revenue has to be dismissed in light of the *Circular No. 09/2024, dated 17th September, 2024*.

4. The cross-objection is also accordingly dismissed.

5. In the result, the appeal of the revenue and the cross-objection by the assessee are dismissed.

Order pronounced in the Court on 12th November, 2024 at Mumbai.

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, Dated 12/11/2024

SC S.P.

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai