

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "C", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI YOGESH KUMAR US, JUDICIAL MEMBER

	ITA NO. 4219/Del/2018	
	A.YR. : 2009-10	
ACIT, CENTRAL CIRCLE-30, Room no. 320, 3 rd floor, ARA Centre, JHANDEWALAN EXTENSION, NEW DELHI – 55	VS.	M/s Kuber Khaini Pvt. Ltd., 32-K, Sirsapur, Delhi – 42 (PAN: AABCK0469M)
(APPELLANT)		(RESPONDENT)

Appellant by : Sh. Rajeev Khandelwal, CA &
Shri Gagan Khandelwal, Adv.
Respondent by : Sh. Dayainder Singh Sidhu, CIT-DR
Date of hearing : 11.12.2024
Date of pronouncement : 11.12.2024

ORDER

PER SHAMIM YAHYA, AM :

The Revenue has filed the instant Appeal against the Order of the Ld. CIT(Appeal-30), New Delhi dated 22.3.2018, relating to assessment year 2009-10.

2. At the threshold, it is noted that in the first round of appeal before the Tribunal this appeal was dismissed vide order dated 16.4.2021 on account low tax effect i.e. tax effect was below Rs. 50 lacs, in view of the earlier CBDT Circular No. 17/2019 dated 8.8.2019. Later on the Revenue has filed the Misc. Application before the Tribunal by submitting that the tax effect comes to Rs. 50,98,500 which is more than Rs. 50 lacs. Accordingly, the Tribunal recalled the order dated 16.4.2021, vide its order dated 15.3.2024 passed in MA No. 176/Del/2021 which

was arising from ITA No. 4219/Del/2018. As a result thereof, the instant appeal again fixed for hearing before us.

3. 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 view of the latest CBDT Circular No.09/2024 dated 17.09.2024 wherein, the CBDT has again 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.

4. Ld. CIT-DR fairly agreed that the tax effect in this appeal of the Revenue is below the prescribed limit, in view of the latest CBDT circular dated 17.9.2024 (supra).

5. 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.

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

Order pronounced on 11/12/2024.

Sd/-

Sd/-

(YOGESH KUMAR US)
JUDICIAL MEMBER

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar