

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&**

**Sh. M. Balaganesh, Accountant Member**

**ITA No. 3864/Del/2023 : Asstt. Year : 2008-09**

DCIT, Hisar, Haryana-125001 (APPELLANT)	Vs	Sunil Bansal, #2030/4, Rampura Mohalla, Hisar, Haryana-125001 (RESPONDENT)
<b>PAN No. ABQPB6535N</b>		

**Assessee by : Sh. Parth Singhal, Adv. &  
Sh. Ankit Kumar, Adv.**

**Revenue by : Sh. Sahil Kumar Bansal, Sr. DR**

**Date of Hearing: 09.12.2024**

**Date of Pronouncement: 13.12.2024**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This Revenue's appeal for Assessment Year 2008-09, arises against the CIT(A)/NFAC, Delhi's order dated 01.11.2023 in DIN & order No. ITBA/NFAC/S/250/2023-24/1057584241(1) in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case file perused.

3. It emerges at the outset with the able assistance coming from both the side that the Revenue's instant appeal involves tax effect of Rs.54,28,745/-, i.e. less than the minimum prescribed amount of Rs.60,00,000/- as per the CBDT latest circular no. 2/2024 dated 07.09.2024 admittedly made applicable with retrospective effect. We thus reject the Revenue's instant appeal as involving lower than the above

prescribed tax effect of Rs.60,00,000/- subject to all just exceptions.

4. This Revenue's appeal is dismissed in above terms.

Order Pronounced in the Open Court on 13/12/2024.

Sd/-

**(M. Balaganesh)**  
**Accountant Member**

**Dated: 13/12/2024**

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

\*Subodh Kumar, Sr. PS\*

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**