

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.419/Del/2016
Assessment Year: 2012-13

DCIT, Central Circle-5, New Delhi	Vs.	Metro Tyres Ltd., R/o- 101, Jyoti Bhawan, Commercial Complex, Dr. Mukherjee Nagar, New Delhi
PAN :AAACM3394A		
(Appellant)		(Respondent)

Assessee by	Sh. Shivam Yadav, Adv.
Department by	Ms. Jaya Chaudhary, CIT(DR)

Date of hearing	10.12.2024
Date of pronouncement	16.12.2024

ORDER

PER SATBEER SINGH GODARA, JM

This Revenue's appeal for assessment year 2012-13 is directed against the Commissioner of Income Tax (Appeals)-24 [in short, the "CIT(A)"], New Delhi's order dated 24.11.2015 passed in case no. 228/14-15, involving proceedings under sections 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

2. It emerges at the outset that the Revenue's instant appeal involves tax effect of Rs.53,94,402/- which is less than the minimum tax effect prescribed of 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 with retrospective effect 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 in above terms.

Order pronounced in the open court on 16th December, 2024

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 16th December, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi