

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.2798/Del/2024
Assessment Year: 2012-13

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| ACIT (Exemption), Circle-2(1), New Delhi | Vs. | Satilila Charitable Society, B-12, Greater Kailash Enclave-1, New Delhi |
| | | PAN: AACTS8808A |
| (Appellant) | | (Respondent) |

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|---------------|-----------------------------|
| Assessee by | Sh. Deepak Upadhayay, Adv. |
| Department by | Ms. Jaya Chaudhary, CIT(DR) |

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| Date of hearing | 11.12.2024 |
| Date of pronouncement | 16.12.2024 |

ORDER

PER SATBEER SINGH GODARA, JM

This Revenue's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order No. ITBA/NFAC/S/250/2023-24/1063715259(1) dated 30.03.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

3. It emerges from the Revenue's Form 36 forming part of the instant case file at column 10 that the tax involved herein is Rs. 56,48,896/- 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 with retrospective effect.

4. Learned DR 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.

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

Sd/-
(SHAMIM YAHYA)
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