

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'A': NEW DELHI)**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER,**

**ITA No: - 65/Del/2023
(Assessment Year: 2010-11)**

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| Dy. Commissioner of Income Tax, Central Circle-8, New Delhi. | Vs. | M/s Bhaijee Overseas Ltd., AG 402, Shalimar Bagh, Delhi-110088. |
| PAN No: AADCB4458R | | |
| APPELLANT | | RESPONDENT |

**C.O. No: - 95/Del/2023
(Assessment Year: 2010-11)**

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| M/s Bhaijee Overseas Ltd., AG 402, Shalimar Bagh, Delhi- 110088. | Vs. | Dy. Commissioner of Income Tax, Central Circle-8, New Delhi. |
| PAN No: AADCB4458R | | |
| APPELLANT | | RESPONDENT |

Revenue by : Sh. Rajesh Mahajan, Sr. DR
Assessee by : Shri Samir Mahajan, CA

Date of Hearing : 18.12.2024
Date of Pronouncement : 18.12.2024

ORDER

PER MAHAVIR SINGH, VP:

This appeal by the Revenue and Cross Objection (C.O.) by the Assessee are arising out of the order of Commissioner of Income Tax (Appeals),-24, New Delhi-110055, in Appeal No. CIT(A), Delhi-24/10011/2009-10, dated 31.10.2022 for the Assessment Year 2010-11.

2. At the outset, it is noticed that the grievance of the Revenue shows that the tax effect in this appeal is Rs. 54,07,050/-, which is less than the monetary limit prescribed for filing the appeal before the Tribunal. This appeal pertains to a low tax effect case. However, the CBDT, in its Circular No. 09 of 2024 dated 17/09/2024, has recently revised the monetary limit for filing of the departmental appeals before the ITAT to Rs. 60,00,000/-. Hence, the appeal is dismissed, and the C.O. has been dismissed as academic.

4. In the result, appeal filed by the Revenue is dismissed, and C.O. by assessee is dismissed as academic.

Order pronounced in the Open Court on 18.12.2024.

Sd/-
(S. RIFAUH RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Dated: 18 /12/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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| 1. | Date of dictation of Tribunal order | 19.12.2024 |
| 2. | Date on which the typed draft Tribunal Order is placed before the Dictation Member | 19.12.2024 |
| 3. | Date on which the typed draft Tribunal order is placed before the other Member | |
| 4. | Date on which the approved draft Tribunal order comes to the Sr. PS/PS | |
| 5. | Date on which the fair Tribunal order is placed before the Dictating Member for pronouncement | |
| 6. | Date on which the signed order comes back to the Sr.PS/PS | |
| 7. | Date on which the final Tribunal order is uploaded by the Sr.PS/PS on official website | |
| 8. | Date on which the file goes to the Bench Clerk alongwith Tribunal order | |
| 9. | Date on which the file goes to the Supervisor (Judicial) | |
| 10. | The date on which the file goes to the Assistant Registrar for endorsement of the order | |
| 11. | Date of Dispatch of the order | |