

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F", NEW DELHI**

**BEFORE SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER
and
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA Nos. 4165 & 4167/Del/2019
Assessment Years : 2012-13 & 2014-15**

DCIT, CENTRAL CIRCLE-7,
New Delhi.

vs.

Pernia Moin Qureshi,
C-134, Ground Floor,
Defence Colony,
New Delhi – 110 024.
(AAHPQ4193P)

(APPELLANT)

(RESPONDENT)

Revenue by : Shri Pitambar Das, CIT DR
Assessee by : Shri Nirbhay Mehta, Advocate
Shri Ashwani Gupta, CA

Date of hearing : 27.11.2024
Date of pronouncement : 20.12.2024

ORDER

PER S. RIFAUH RAHMAN, AM :

The Revenue has filed these two Appeals against the separate Orders of the Ld. CIT (Appeals)-27, New Delhi dated 25.02.2019 relating to Assessment Years 2012-13 & 2014-15.

2. At the threshold, ld. AR for the assessee has submitted that as per Form 36 filed by the Revenue, the tax effect in respect of Assessment Year 2012-13 is Rs.48,96,376/- and in respect of Assessment Year 2014-15, the tax effect is Rs.50,72,235/-, which is below the prescribed limit of Rs.60

lakhs, as stipulated in CBDT Circular No.09/2024 dated 17.09.2024 wherein, the CBDT has revised the monetary limit for filing of the departmental appeals to the ITAT at Rs.60 lakhs.

3. Ld. DR for the Revenue fairly agreed that the tax effect in these appeals of the Revenue is below the prescribed limit, in view of the latest CBDT circular dated 17.09.2024 (supra).

4. In view of the above position, we deem it fit and proper to dismiss the appeals of the Revenue in the light of the latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.

5. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open court on this 20th day of December, 2024.

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated : 20.12.2024
TS**

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)-27, New Delhi.
5. DR, ITAT

Assistant Registrar