

आयकर अपीलिय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.3590/दिल्ली/2024 (नि.व. 2021-22)
ITA No.3590/DEL/2024 (A.Y.2021-22)

Income Tax Officer,
R. No. 413 A, 4th Floor, CR Building,
IP Estate, New Delhi 110002

..... अपीलार्थी/Appellant

बनाम Vs.

Two Axix Fintech P. Ltd.,
C-14, C.C Colony, Opp. Ratna Pratap Bagh,
Delhi 110007

PAN No. AABCF-2186-Q

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Rajesh Tiwari, Sr. DR

प्रतिवादीद्वारा/ Respondent by : None

सुनवाई की तिथि/ Date of hearing : 12/12/2024

घोषणा की तिथि/ Date of pronouncement: : 12/12/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against an ex-parte order of Commissioner of Income Tax (Appeals)/Additional/Joint Commissioner of Income Tax (Appeals)-2, Nagpur (hereinafter referred to as 'the CIT(A)') dated 10.06.2024, for assessment year 2021-22.

2. A perusal of the grounds of appeal show that the tax effect involved in this appeal is merely Rs.1,08,000/- i.e. far less than the tax effect for filing of appeal by the Department before the Tribunal. The CBDT vide Circular no. 09/2024 dated

17.09.2024 has increased the tax effect for filing of appeal before the Tribunal to Rs.60 lakhs. The Id. DR has not been able to show that the issue raised in appeal falls under any of the exceptions specified in para 3.1 of Circular No. 5/2024 dated 15.03.2024.

3. Hence, appeal of the Revenue is dismissed on account of low tax effect.

Order pronounced in the open court on Thursday the 12th day of December, 2024.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 12/12/2024

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI