

**IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.203/Del/2023
(A.Y: 2019-20)**

Deputy Commissioner of Income Tax, CC-31, Room No. 343, E-2, ARA Centre, Jhandewalan, Exten New Delhi – 110055	Vs.	Sh. Sanjay Gupta 1-5168, Gali No. 7 & 8 Balbir Nagar Shahdra, Delhi – 110032
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.: AAGPG3146F		
Appellant	..	Respondent

Appellant by :	Ms. Jaya Chaudhary, CIT DR
Respondent by :	None
Date of Hearing	02.01.2025
Date of Pronouncement	02.01.2025

ORDER

PER MADHUMITA ROY, JM:

The present appeal filed by the revenue is directed against the order dated 22.11.2022 passed by the CIT(A)-30, New Delhi, arising out of the Assessment Order dated 06.04.2021 for A.Y. 2019-20 u/s 143 of the Act.

2. At the outset, learned counsel appearing for the assessee submitted that the tax effect on the amount disputed by the Revenue in the present appeal is below the monetary limit of Rs.60,00,000/-. Hence, appeal is not maintainable.

3. Learned Departmental Representative fairly accepted the aforesaid factual position. However, he submitted, liberty may be granted to Revenue to revive the appeal, in case, subsequently it is found that the tax effect on the amount disputed is more than Rs. 60,00,000/- or the appeal is covered by any of the exceptions provided to the tax effect circular.

4. We have considered the rival submissions and perused the materials on record. After perusing the respective orders of the departmental authorities and the facts mentioned in the memorandum of appeal filed in Form No. 36, we find that the tax effect on the amount disputed by the Revenue in the present appeal is below the monetary limit of Rs.60,00,000/- fixed in CBDT Circular no. 05/2024 dated 15.03.2024 for filing an appeal before the Tribunal. There is nothing on record to suggest that the appeal of Revenue is protected by any of the exceptions to the aforesaid circular. Thus, in our view, the present appeal is covered under CBDT Circular no. 05/2024 dated 15.03.2024. Accordingly, the appeal is deemed to have been withdrawn, hence, dismissed. However, liberty is granted to the Revenue to seek revival of the appeal is protected under any of the exceptions provided to the Circular noted above.

5. The appeal of the revenue is dismissed as low tax involved.

Order pronounced in the open Court on 02.01.2024

Sd/-

(Brajesh Kumar Singh)
ACCOUNTANT MEMBER

Sd/-

(Madhumita Roy)
JUDICIAL MEMBER

Dated 02.01.2025

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI