

INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH "DB": AGRA
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through virtual hearing)

ITA No. 137/AGR/2023
(Assessment Year: 2017-18)

ACIT, Agra, (Appellant) PAN:AAFFG9335H	Vs.	Garg Re-surfacing Construction, 7 KK, Brij Vihar, Kamla Nagar, Agra-282005 (Respondent)
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Assessee by :	Shri Anurag Sinha, Adv
Revenue by:	Shri Shalendra Srivastava, Sr. DR

Date of Hearing	03/02/2025
Date of pronouncement	03/02/2025

ORDER

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.137/AGR/2023 for AY 2015-16, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 18.08.2023 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 06.01.2020 by the Assessing Officer, ACIT/DCIT-Circle-2(1)(1), Agra (hereinafter referred to as 'ld. AO').
2. We have heard the rival submissions and perused the material available on record. However, Ld. Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.60 Lacs.
3. The CBDT vide Circular No.09/2024 dated 17.09.2024 has revised the monetary limit for filing the appeals before the Tribunal to Rs.60 Lacs and the

said Circular would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-3.1 and 3.2 of the Circular dated 17.09.2024.

5. In conclusion, by applying the CBDT Circular dated 17.09.2024, the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the final result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 03/02/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 03/02/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi