

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

**BEFORE SHRI M BALAGANESH, ACCOUNTANT MEMBER &
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA Nos.1225 & 1226/Del/2007
(A.Y: 2002-03 & 2003-04)**

Income Tax Officer Ward-4 Panipat	Vs.	M/s Flora Exports Sector 29 HUDA, Panipat
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No.: AAFF5546L		
Appellant	..	Respondent

Appellant by :	Sh. Surender Pal, CIT DR
Respondent by :	Sh. Ved Jain, Adv. Sh. Aman Garg, CA
Date of Hearing	20.02.2025
Date of Pronouncement	21.02.2025

O R D E R

PER MADHUMITA ROY, JM:

Both the instant appeals filed by the revenue are directed against the common order dated 10.01.2007 passed by the CIT(A) Karnal, arising out of the Assessment Order dated 30.09.2004 & 30.01.2006 respectively for A.Ys. 2002-03 & 2003-04 under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as '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 appeals are 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 Accordingly, the appeal is deemed to have been withdrawn, hence, dismissed.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 appeals of the revenue are dismissed as low tax involved.

Order pronounced in the open Court on 21.02.2025

Sd/-

(M Balaganesh)
ACCOUNTANT MEMBER

Sd/-

(Madhumita Roy)
JUDICIAL MEMBER

Dated 21.02.2025

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI