

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 54/Agr/2014
Assessment Year: 2010-11

ACIT, Circle-2, Gwalior.	Vs.	M/s. Chahat Infrastructure Pvt. Ltd., 201, Starlit Tower, Y.N. Road, Indore.
PAN : AACCC9764A		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Sukesh Kumar Jain, CIT(DR)

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for assessment year 2010-11, arises against the Commissioner of Income Tax (Appeals) [in short, the "CIT(A)], Gwalior's order dated 06.12.2013 in Appeal No. 423/IT/11-12/Gwl, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. It is accordingly proceeded ex-parte.

3. It emerges at the outset that the Revenue's instant appeal involves tax effect of Rs. 59,45,870/- which is less than the minimum tax effect prescribed of Rs.60 lakhs in the CBDT latest Circular No. 9/2024, dated 17.09.2024.

4. Learned Departmental Representative is indeed very fair in not disputing the fact that the CBDT's foregoing tax effect circular has been made applicable with retrospective effect on all pending appeals as well. We thus reject the Revenue's instant appeal for this precise reason subject to all just exceptions.

5. This Revenue's appeal is dismissed in above terms.

Order pronounced in the open court on 11TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 11THFebruary, 2025.

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra