

**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. 328/Agr/2024
Assessment Year: 2018-19

Income-tax Officer, 4(1)(1), Aligarh.	Vs.	Bharti Jain, Shreepal Bhawan, Chhipeti, Aligarh.
PAN : AAXPJ5942R		
(Appellant)		(Respondent)

Assessee by	Sh. Pankaj Gargh, Advocate.
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	13.02.2025
Date of pronouncement	13.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1066710687 (1) dated 15.07.2024, involving proceedings under section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. It emerges at the outset that the Revenue's instant appeal involves tax effect of Rs.10,84,378/- 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 13TH February, 2025.

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

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

Dated: 13TH February, 2025.

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra