

**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. 453/Agr/2024  
Assessment Year: 2017-18

Income-tax Officer, Ashoknagar (MP).	<b>Vs.</b>	Malkeet Singh Sandhu, Village- Powergarh, Ashok Nagar (MP)
<b>PAN : AAXPJ5942R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Mukesh Agarwal, CA.
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This Revenue's appeal for assessment year 2017-18, 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/250/2024-25/1067970302 (1) dated 26.08.2024, involving proceedings under section 144 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.15,60,479 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 17<sup>TH</sup> February, 2025.***

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

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

Dated: 17<sup>TH</sup> February, 2025.

\*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra