

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.373/Agr/2024  
Assessment Year: 2020-21  
(Through Video Conferencing)

ACIT, Circle-1(1)(1), Agra	<b>Vs.</b>	Neelam Agrawal, Prop. M/s. Kay Tex Exporters, A-3, Bajana road, NH-2, Mathura
<b>PAN :ACYPA6576F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	07.02.2025
Date of pronouncement	07.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This Revenue's appeal for assessment year 2021-21, 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 /2024-25/1067070329(1) dated 26.07.2024 involving proceedings under section 154 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest.
3. It emerges at the outset with the able assistance coming from the learned Departmental Representative that the total tax effect involved in this appeal is less than the minimum tax effect prescribed of Rs.60 lakhs in the CBDT latest Circular No. 9/2024, dated 17.09.2024 with retrospective effect.
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 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.

***Order pronounced in the open court on 7<sup>th</sup> February, 2025***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

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

Dated: 7<sup>th</sup> February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra