

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 110/CHD/2024

निर्धारण वर्ष / Assessment Year : 2017-18

The ITO, Chandigarh	Vs. बनाम	Naresh Kumar Booth No.12, Sector 22-D, Chandigarh
स्थायी लेखा सं./PAN No: ABCPK6334Q		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ REPSONDENT

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Shri Dharamvir, JCIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 21.10.2024
उदघोषणा की तारीख/Date of Pronouncement : 21.10.2024

आदेश/Order

Per Krinwant Sahay, A.M.:

Appeal in this case has been filed by the Revenue against the order of the ld. CIT(A) NFAC, Delhi dated 29.12.2023 pertaining to assessment year 2017-18.

2. It is noted that the tax effect involved in the present appeal is Rs.55,05,432/- Accordingly, in terms of the CBDT Circular No.09/2024 dated 17.09.2024, wherein the Department has specified the monetary limit for an appeal to be filed by the Revenue before the ITAT as Rs. 60 lacs, the appeal so filed by the Revenue is not maintainable.

3. In view of the above facts and circumstances, the present appeal filed by the Department is dismissed due to low tax effect with a liberty to seek recall in case the matter falls under any of the exceptions so carved out in the aforesaid circular.

4. It is, however, clarified that the dismissal of the above appeal shall not be taken to be affirmation of the order of the CIT(A) on merits. The legal issue raised by the Revenue is being left open to be adjudicated in an appropriate case.

5. In the result the appeal of the Revenue is dismissed.

Order pronounced on 21.10.2024.

Sd/-
(A. D. JAIN)
Vice President

“आर.के.”

Sd/-
(KRINWANT SAHAY)
Accountant Member

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar