

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
DELHI BENCH 'G' NEW DELHI**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 2120/DEL/2018 (A.Y. 2009-10)**

ITO Ward-4(4) Gurgaon, Haryana	Vs.	Tribhuwan Kumar Parnami SCO-50-51, Old Judicial Complex, Jharsa Road, Gurgaon, Haryana <b>PAN: AARPP6532H</b>
<b>Appellant</b>		<b>Respondent</b>
Assessee by	None	
Revenue by	Sh.Sahil Kumar Bansal, Sr. DR	
Date of Hearing	10/03/2025	
Date of Pronouncement	12/03/2025	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Department of Revenue against the order of the Commissioner of Income Tax (Appeals) [‘Ld. CIT(A) ’ for short] dated 02/01/2018 for the Assessment Year 2009-10.

2. The grievance of the Revenue in the present Appeal shows that the tax effect would be less than Rs.60 lacs, therefore, the present appeal filed by the Revenue is liable to be dismissed in the light of the CBDT Circular No.09 of 2024 dated 17/09/2024. The appeal of the Revenue is accordingly dismissed with a liberty to the Department of Revenue to get

restore the Appeal if the Appeal falls in any of the exceptions mentioned in the above Circular.

**Order pronounced in the open court on 12<sup>th</sup> March, 2025**

Sd/-

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

Date:- 12.03.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

Sd/-

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**