

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "C", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI VIMAL KUMAR, JUDICIAL MEMBER

	ITA NO. 4977/Del/2024	
	A.YR. : 2015-16	
INCOME TAX OFFICER, JIND, 1234, URBAN ESTATE, SECTOR-10, JIND, HARYANA	VS.	KULBHUSHAN KANSAL, 106, MODEL TOWN, NARWANA, JIND, HARYANA
(APPELLANT)		(RESPONDENT)

Appellant by : Shri B.K. Anand, CA
Respondent by : Shri Om Parkash, Sr. DR

Date of hearing : 24.03.2025
Date of pronouncement : 24.03.2025

ORDER

PER SHAMIM YAHYA, AM :

The Revenue has filed the Appeal against the Order of the Ld. CIT(A), Jind, Haryana, dated 29.08.2024, relating to assessment year 2015-16.

2. On perusal of the records, it transpires that the tax effect involved in this appeal is below the prescribed limit of Rs. 60 lacs, as stipulated in CBDT Circular No.09/2024 dated 17.09.2024 in filing the appeal before the Tribunal, for which Ld. DR fairly agreed.

3. Keeping in view of the aforesaid factual matrix, we deem it fit and proper to dismiss the appeal of the Revenue in the light of the aforesaid Circular

No.09/2024 of the CBDT dated 17.09.2024, as not maintainable. Resultantly, the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on 24.03.2025.

**Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER**

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

SRBHATNAGAR

Copy forwarded to:-

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

Assistant Registrar