

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI SANDEEP SINGH KARHAIL, JM**

**ITA No. 722/Coch/2024
Assessment Year: 2021-22**

ACIT, TDS Circle Appellant
3rd Floor, Aayakar Bhavan, North Block
Mananchira, Kozhikode 673001

vs.

English House Respondent
2nd Floor, Hilite Business Park
Poovangal, Kozhikode 673014
[PAN: CHNMO7363G]

Appellant by: Smt. Leena Lal, Sr. D.R.
Respondent by: ----- None -----

Date of Hearing: 25.03.2025
Date of Pronouncement: 27.03.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the Addl/Jt. Commissioner of Income Tax (Appeals)-2, Delhi [CIT(A)], dated 01.07.2024 for Assessment Year (AY) 2020-21.

2. During the course of hearing it is stated before us that the tax effect in the present appeal is less than Rs.60 lakhs and therefore, the Circular No. 9/2024 dated 17.09.2024 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under

Sec.268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of reducing the tax litigation. Vide para 2 of the said circular (supra) it is stated that in cases where the tax effect in the appeals to be filed before the Appellate Tribunal does not exceed Rs.60 lakhs appeals should not be filed. Thus, taking a note of CBDT Circular No. 9/2024 dated 17.09.2024 and considering the fact that the tax effect in the instant appeal is less than Rs.60 lakhs, the present appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeal are left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised. Accordingly, in the light of CBDT Circular No. 9/2024 dated 17.09.2024, the appeal dismissed.

3. In the result, the appeal filed by the Revenue stands dismissed.

Order pronounced in the open court on 27th March, 2025.

Sd/-
(SANDEEP SINGH KARHAIL)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 27th March, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar,
ITAT, Cochin