

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA Nos.5311 & 5308/Del/2024
[Assessment Years : 2008-09 & 2010-11]

ITO New Delhi	vs	Sky Blue Softech Pvt.Ltd. 206, Hans Bhawan 1 Bahadur Shah Zafar Marg, New Delhi-110002 PAN-AALCS1583Q
APPELLANT		RESPONDENT
Revenue by	Shri Sanjay Kumar, Sr.DR	
Assessee by	Shri S. K. Gupta, CA	
Date of Hearing	09.04.2025	
Date of Pronouncement	09.04.2025	

ORDER

PER PRADIP KUMAR KEDIA, AM :

The captioned appeals have been filed at the instance of the Revenue seeking to assail the First Appellate orders, both dated 05.10.2024 passed by Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“CIT(A)”] under s. 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment orders, both dated 13.12.2017 passed under s. 147/143(3) of the Act relevant to assessment years 2008-09 and 2010-11 respectively.

2. At the time of hearing, it was submitted by the Ld.AR for the assessee that the appeals filed by the Revenue are hit by recently issued CBDT Circular No.09 of 2024 dated 17.09.2024 revising the previous thresholds pertaining to tax effects. As per aforesaid Circular, all pending appeals filed by Revenue are liable to be dismissed as a measure for reducing litigation where the tax effect does not exceed the prescribed monetary limit which is now revised at Rs.60 Lakhs. In the instant cases, the tax effect on the disputed issues raised by the Revenue is stated to be not exceeding Rs.60 lakhs and therefore, appeals of the Revenue are required to be dismissed in *limine*.

3. The Ld.Sr. DR for the Revenue fairly admitted the applicability of the CBDT Circular No.09 of 2024 dated 17.09.2024. Accordingly, appeals of the Revenue are dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its appeals on showing inapplicability of the aforesaid CBDT Circular in any manner.

4. In the result, the captioned appeals of the Revenue are dismissed.

Order pronounced in the open Court on 09th April, 2025.

Sd/-

**(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

Amit Kumar, Sr.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI