

**IN THE INCOME TAX APPELLATE TRIBUNAL AGRA BENCH,  
AGRA**

**BEFORE: SMT ANNAPURNA GUPTA, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 17/AGR/2020  
(Assessment Year : 2011-12)**

Dy. Commisioner of Income Tax Circle- 2(3)(1), Aayakar Bhawan, 1090, Civil lines, Jhansi	V.s	M/s. Shanti Construction (Stone Crushing Unit) Village Goramachiya anpur Road, Jhansi
<b>PAN/GIR No. ABIFS1084M</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Sahib P. Satsangi, Adv.
Revenue by	Shri Shailendra Shrivastava, Sr. DR.
<b>Date of Hearing</b>	<b>26/03/2025</b>
<b>Date of Pronouncement</b>	<b>26/03/2025</b>

**आदेश / ORDER**

**PER SUNIL KUMAR SINGH (J.M):**

1. This appeal has been preferred against the impugned order dated 06.12.2019 passed in Appeal no. CIT(A)2,AGRA/10132/2019-20 by the Ld. Commissioner of Income- tax(Appeals).
2. We notice that the total tax effect on the basis of the assessee's total income of Rs. 64,45,100/- as shown in Form-36, comes to less then threshold/monetary limit prescribed vide CBDT Circular No. 09/2024 dated 17.09.2024, which has

amended para 4.1 of earlier CBDT Circular No. 5/2024 (F. No. 279/Misc. 142/2007-ITJ(Pt.) dated 15.03.2024 and has revised the monetary limits for filing appeals in Income Tax cases. The monetary limit for filing appeal before the Income Tax Appellate Tribunal has been revised at Rs. 60,00,000/-. The modified circular has been made applicable to pending appeals. As the monetary limit in the instant appeal is less than the revised limit of Rs. 60,00,000/-, hence, the instant appeal stands dismissed as withdrawn/infructuous.

3. Order pronounced on 26.03.2025.

**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Agra; Dated 02/04/2025  
Rahul, LDC

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)  
**ITAT, Agra**