

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'H': NEW DELHI**

**BEFORE SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.4004/DEL/2024  
[Assessment Year: 2016-17]**

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| Income Tax Officer,<br>Room No.413(B), 4 <sup>th</sup> Floor,<br>Central Revenue Building,<br>Indraprasth Estate, ITO,<br>New Delhi-110002 | Vs | Eergreen Bamboo India Pvt. Ltd.<br>12, Ground Floor, TIP TOP Shopping<br>Centre, Saraswati Marg, Karol Bagh,<br>Delhi-110005 |
|  |    | <b>PAN-AACCE3617J</b>  |
| Appellant  |    | Respondent   |

|               |                           |
|---------------|---------------------------|
| Appellant by  | Shri Bohapl Singh, Sr. DR |
| Respondent by | None                      |

|                              |                   |
|------------------------------|-------------------|
| <b>Date of Hearing</b>       | <b>05.05.2025</b> |
| <b>Date of Pronouncement</b> | <b>05.05.2025</b> |

**ORDER**

**PER PRAKASH CHAND YADAV, JM**

The present appeal of the Revenue is arising from the order of the National Faceless Appeal Centre, Delhi, dated 04.07.2024 and relates to Assessment year 2016-17.

2. At the time of hearing, ld. Sr. Departmental Representative (DR) submitted that the appeal filed by the Revenue, admittedly, has a tax less than Rs.60 lakhs and the same falls into the category of low tax effect appeals after the enhanced monetary limits of Rs.60 lacs, for which the appeal is to be filed by the Department before this Tribunal, as laid down

by the CBDT vide Circular Nos.5/2024 dated 15.03.2024 and 09/2024 dated 17.09.2024.

3. In the light of the aforesaid, the appeal of the Revenue is dismissed being a low tax effect appeal with a rider that in case the issue falls in the category of exceptions to the low tax effect appeals or if there is any valid reason, the Department shall be entitled for restoration of the appeal.

4. In the result, the appeal filed by the department is dismissed.

Order pronounced in the open court on 05<sup>th</sup> May, 2025.

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**[PRAKSAH CHAND YADAV]**  
**JUDICIAL MEMBER**

**Dated** 05.05.2025.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi