

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "SMC", MUMBAI**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No. 4922/M/2024
Assessment Year: 2017-18**

Income Tax Officer Room No. 413, 4 th Floor, Income Tax Officer, VRSCCL, Above Vashi Railway Station, Vashi, 400703. PAN: AKUPP8501H (Appellant)	Vs.	Mr. Prem Prakash CISF unit CSI Airport, Domestic Terminal Santacruz Airport PO, Mumbai. (Respondent)
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Present for:

Assessee by : None
Revenue by : Shri Kavan Limbasiya, Ld. D.R.

Date of Hearing : 12.06.2025
Date of Pronouncement : 08.07.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Revenue Department against the order dated 26/07/2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. The tax effect involved in this appeal is below than the prescribed limit as prescribed by CBDT vide notification dated 17th September 2024 wherein the revenue authority is precluded from filing the appeal against the order, wherein the tax effect is below than Rs. 60 lakh. Thus, the appeal of the revenue department is liable to be dismissed as withdrawn.

3. In the result, the appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the open court on 08.07.2025.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Anandi, Stenographer.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.