

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : “DEHRADUN/ NEW DELHI”]

BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 140/DEL/2024 (A.Y 2021-22)

Assistant Commissioner of Income Tax, Aayakr Bhawan 13-A, Subhash Road, Dehradun, Uttarakhand	Vs	Western Geco International Limited 14 th Floor, Tower-C, Building No. 10, DLF Cyber City, Phase-2, Gurgaon, Haryana PAN: AAACW4324J
Appellant		Respondent
Assessee by	Ms. Palak B. Mehta, CA	
Revenue by	Sh. Mohan Lal Joshi, Sr. DR	
Date of Hearing	07/07/2025	
Date of Pronouncement	07/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Revenue against the order of Ld. Commissioner of Income Tax (Appeals)-Noida-2 ('Ld. CIT(A)' for short), dated 20/06/2024 for the Assessment Year 2021-22.

2. The grievance of the Revenue shows that the tax effect would be less than Rs.60 lacs, therefore, the present appeal filed by the Revenue is not admissible in the light of the CBDT Circular No.09 of 2024 dated 17/09/2024. The appeal is accordingly dismissed.

3. In the result, the appeal filed by the revenue is accordingly dismissed.

Order pronounced in the open court on 07th July , 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 07 .07.2025

R.N, Sr.P.S*

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

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**