

| आयकरअपीलीयअधिकरणन्यायपीठ, मुंबई|
IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI

BEFORE SHRI SANDEEP GOSAIN, HON'BLE JUDICIAL MEMBER

I.T.A. No.4846/Mum/2024

Assessment Year: 2013-14

I.T.A. No. 4845/Mum/2024

Assessment Year: 2014-15

&

I.T.A. No. 4842/Mum/2024

Assessment Year: 2016-17

ITO, Ward-2(2), Kalyan	Vs	HareshkumarJethanandTikmani, Ulhasnagar Flant No. 305, Hardwar Apartment Link Road Ulhasnagar Maharashtra - 421002 [PAN: AEAPT4001N]
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :	Ms. Manisha Ghind, A/R	
Revenue by :	Shri Virabhadra Mahajan, Sr. D/R	

सुनवाईकीतारीख/Date of Hearing : 23/12/2024
घोषणाकीतारीख/Date of Pronouncement: 01/01/2025

आदेश/ORDER

PER SANDEEP GOSAIN, AM:

The captioned appeals by the revenue are preferred against the separate but identical orders dated 18/06/2024 & 26/07/2024 passed by NFAC, Delhi pertaining to AYs 2013-14, 2014-15 & 2016-17, respectively.

3. At the outset, I find that the tax effect in the captioned appeals are less than Rs. 60 Lakhs and, therefore, these appeals have to be dismissed in light of the *CBDT Circular No. 09/2024, dated 17th September, 2024*.

4. However, if the AO finds that the impugned appeals by the revenue are covered under the exemptions given in the *CBDT Circular*

(supra), the AO may approach the Tribunal as per the provisions of law. For the moment, the appeals are dismissed.

5. In the result, appeals of the revenue are dismissed.

Order pronounced in the Court on 01st January, 2025 at Mumbai.

Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 01/01/2025

SC S.P.

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. संबंधितआयकरआयुक्त/ Concerned Pr. CIT
4. आयकरआयुक्त (अपील) / The CIT(A)-
5. विभागीयप्रतिनिधि , आयकरअपीलीयअधिकरण, मुंबई/DR,ITAT, Mumbai,
6. गार्डफाई/Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकरअपीलीयअधिकरण
ITAT, Mumbai