

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “B” BENCH: NEW DELHI**

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

**ITA No.361/Del/2025**

**[Assessment Year : 2019-20]**

ACIT, 201, 2 <sup>nd</sup> Floor, CGO-1, Near Hapur Chungi Chouraha, Ghaziabad-201002	vs	Chhabildas Investment Pvt.Ltd., 15, G.T.Road, Ghaziabad-201001. <b>PAN-AAECC1382L</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Revenue by</b>	Shri Rajesh Kumar Dhanesta, Sr.DR	
<b>Assessee by</b>	Shri Deepak Upadhyay, Adv.	
<b>Date of Hearing</b>	29.07.2025	
<b>Date of Pronouncement</b>	29.07.2025	

**ORDER**

**PER MANISH AGARWAL, AM :**

The captioned appeal is filed by the Revenue against the order dated 28.10.2024 passed by Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld.CIT(A)”] in Appeal No. NFAC/2018-19/10323284 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 09.02.2024 passed u/s 147 r.w.s. 144B of the Act pertaining to assessment year 2019-20.

2. It is evident from Form No.36 that the tax effect of INR 57,76,905/- which is below prescribed limit of INR 60 Lakhs for filing the appeal before ITAT as provided in CBDT Circular No.09.2024 dated 17.09.2024. In the instant case, the tax effect on the disputed issues raised by the Revenue is stated to be not

exceeding INR 60 lakhs and therefore, appeal of the Revenue is required to be dismissed in *limine*.

3. We have heard the contentions of both the parties and perused the material available on record. The Ld.CIT.DR for the Revenue fairly admitted the applicability of the CBDT Circular No.09 of 2024 dated 17.09.2024. Accordingly, appeal of the Revenue is dismissed as not maintainable. However, it will be open to the Revenue to seek restoration of its appeal on showing inapplicability of the aforesaid CBDT Circular in any manner.

6. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 29.07.2025.

**Sd/-**

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

*Date- 30.07.2025*  
*\*Amit Kumar, Sr.P.S\**

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

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2. Respondent
3. CIT
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5. DR: ITAT
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ASSISTANT REGISTRAR  
ITAT, NEW DELHI