

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
आअसं.3016/दिल्ली/2025 (नि.व. 2011-12)  
ITA No.3016/DEL/2025 (A.Y.2011-12)

Assistant Commissioner of Income Tax,  
Central Circle-25, R.No. 317, 3<sup>rd</sup> Floor, ARA Center,  
Jhandewalan Extn, Delhi 110055

..... अपीलार्थी/Appellant

बनाम Vs.

Rajeev Chandra HUF,  
245, Anarkali Market, Jhandewalan Extn,  
Delhi 110055

PAN: AAHHR-1375-Q

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : None  
प्रतिवादीद्वारा/Respondent by : Ms. Sudha Gupta, SR.DR

सुनवाई की तिथि/ Date of hearing : 29/07/2025

घोषणा की तिथि/ Date of pronouncement: : 31/07/2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals), Delhi-25 (hereinafter referred to as 'the CIT(A)'), dated 14.01.2025, for assessment year 2011-12.

2. A perusal of Form No. 36 shows that the tax effect involved in appeal is Rs.5,56,973/-i.e. far below the monetary limit fixed by the CBDT for filing of appeal by the Department before the Tribunal. A specific query was made to the Id. DR as to whether the issue raised in appeal falls under any of the exceptions. The Id. DR stated that this appeal arises from search action, hence, she is not

authorized to argue the matter and only the CIT(DR) can make submissions on behalf of the Department.

3. I have heard the submissions made by Id. DR. Since this appeal suffers from low tax effect in light of the CBDT Circular No. 9/2024 dated 17.09.2024, hence, is liable to be dismissed.

4. Liberty is granted to the Revenue for revival of appeal, if the issue(s) involved in instant appeal fall under any of the exceptions specified in para 3.1 and 3.2 of CBDT Circular No. 5/2024 dated 15.03.2024.

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

Order pronounced in the open court on Thursday the 31<sup>st</sup> day of July, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 31/07/2025

NV/-

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI