



आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 350/RJT/2025
(निर्धारणवर्ष/Assessment Year: (2017-18))

Income Tax Officer Opp. ACC gate, Nageshwar Road, Dwarka – 361335	Vs.	Amarsang Murubha Sumaniya Nageshwar Village Nageshwar, Dwarka – 361335
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: FHXPS4146A		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : Shri Chetan Agarwal, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 15/09/2025
Date of Pronouncement : 17/09/2025

ORDER

Per, Dr. Arjun Lal Saini, AM:

The present appeal has been filed by the Assessee, against the order passed by the Learned Commissioner of Income Tax (Appeal), National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 25.03.2025 arising in the matter of assessment order passed u/s. 147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2017-18.



2. In this revenue's appeal in ITA No. 350/RJT/2024, I noticed that revenue has raised ground in respect of addition deleted by the Id. CIT(A), which relates to income from other sources at Rs.20,21,645/- on which total tax comes to Rs.12,72,530/-, which comes in the ambit of tax effect of CBDT Circular vide Circular No. 09/2024 dated 17.09.2024. None appeared on behalf of the assessee, despite service of notice of hearing of this appeal.

3. The CBDT has issued Circular No. 09/2024 dated 17.09.2024, whereby the monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as measure for reducing Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

- | | |
|------------------------------|------------------|
| 1. Before Appellate Tribunal | Rs.60,00,000/- |
| 2. Before High Court | Rs.2,00,00,000/- |
| 3. Before Supreme Court | Rs.5,00,00,000/- |

4. In the present case, the tax effect by the revenue is less than Rs.60,00,000/-. Though this appeal had been filed by the revenue on 27/05/2025 and was within the monetary limit in the form of tax effect for filing appeals before Tribunal, in view of the recent Circular of CBDT, even such appeals will be governed by the new monetary limits laid down in the CBDT Circular No.09/2024 referred to above.

5. It is a settled law that the Circulars issued by CBDT are binding on the Revenue. This position was confirmed by the Apex Court in the case of Commissioner of Customs vs. Indian Oil Corporation Ltd. reported in 267 ITR 272



wherein their Lordships examined the earlier decisions of the Apex Court with regard to binding nature of the Circular and laid down that when a circular issued by the Board remains in operation then the Revenue is bound by it and cannot be allowed to plead that it is not valid or that it is contrary to the terms of the statute. The appeal under consideration has certainly been filed contrary to the Circular issued by the CBDT Circular No.09/2024 dated 17.09.2024.

6. In the event, the Revenue finds at a later point of time that the tax effect in the appeal is more than Rs.60 lakhs or despite low tax effect the appeal of the revenue is maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

7. In the result, the appeal of the Revenue(in ITA No. 350/RJT/2025 for AY.2017-18) is dismissed.

Order is pronounced in the open court on 17/09/2025.

**Sd/-
(DR. A. L. SAINI)
ACCOUNTANT MEMBER**

राजकोट/Rajkot
दिनांक/ Date: 17/09/2025

(True Copy)

Copy of the order forwarded to :

1. The assessee
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, RAJKOT
6. Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot