

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F", NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.6247/MUM/2014
(Assessment Year : 2011-12)**

Income Tax Officer,
New Delhi.

vs. M/s. Progressive Infovision (P) Ltd.,
CC – 27A, Hari Nagar,
New Delhi – 110 064.

(PAN : AADCP8401G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY: None

REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 19.09.2025

Date of Order : 19.09.2025

ORDER

PER S. RIFAUR RAHMAN, AM :

1. The Revenue filed a petition seeking reconstruction of the file of M/s. Progressive Infovision Pvt. Ltd., PAN AADCP8401G which was filed by the Revenue before the ITAT bearing ITA No.6247/Del/2014 since the file was not traceable. Based on the application from the Revenue, we heard the case today for reconstructing the file. During the proceedings, the Bench observe that the appeal is preferred by the Revenue having tax effect of Rs.4,83,752/- only. Further we observe

that Id. CIT (A) has deleted the addition of Rs.15,65,540/- relating to the issue of claim of legal and professional charges. After considering the submissions of the assessee, Id. CIT (A) deleted the addition based on the observation that TDS has been already deducted by the assessee on the abovesaid payments. Against the abovesaid order, Revenue filed an appeal before the ITAT. Since the case of the Revenue was for reconstruction of the file, after considering the overall facts on record, we observe that even after reconstructing the file it will not serve any purpose considering the fact that tax effect in this case is only Rs.4,83,752/- and proceeded to decide the appeal itself.

2. This appeal is filed by the Revenue against the order of the Id. Commissioner of Income-tax (Appeals)-XVII, Delhi (hereinafter referred to 'Ld. CIT (A)') dated 01.08.2014 pertaining to Assessment Year 2011-12.
3. At the time of hearing, we observe that the tax effect in the appeal filed by the Revenue is below Rs. 60 lakhs. The CBDT in its Circular No.09/2024 dated 17.09.2024 has recently revised the monetary limit for filing of the departmental appeal to the ITAT at Rs. 60 lakhs. Ld. DR of the Revenue did not controvert the aforesaid proposition.

4. In view of the above position, we notice that the tax effect in appeal preferred by the Revenue is below Rs.60 lakhs, we deem it proper to dismiss the appeal of the Revenue in the light of the latest Circular No.09/2024 of the CBDT dated 17.09.2024, as not maintainable.
5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open court on this 19th day of September, 2024 after the conclusion of the hearing.

**Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 19.09.2025
TS**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**