

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
NAGPUR "SMC" BENCH : NAGPUR**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.456/NAG/2024  
(Assessment Year : 2014-15)**

<b>ACIT, Circle-3, Nagpur.</b>	Vs.	<b>Jaypee Enterprises,</b> Quarter No. 405, Defence Ambazari Nagpur, Maharashtra.  <b>PAN: AAGFJ 7854 F</b>
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Aniruddha Kavimandan, Ld. CA  
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 27.06.2025  
Date of Pronouncement : 27.06.2025

**O R D E R**

This appeal has been preferred by the Assessee against the order dated 26/06/2024 impugned herein passed by the National Faceless Appeal Centre (NFAC)/Commissioner of Income Tax (Appeals), Delhi (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2014-15.

**2. Admittedly** in the instant case relevant to AY **2014-15** as emanates from assessment order and the impugned order, tax effect involved is lower than the prescribed limit as prescribed by latest CBDT Circular No. 09/2024, dated 17/09/2024, thus this appeal filed by the Revenue Department is unsustainable/not maintainable and liable to be dismissed as withdrawn and hence on the aforesaid reasons, the Revenue-Department's appeal is dismissed being having involved low tax effect.

**3.** In the result, Revenue-Department's appeal is dismissed.

**Order pronounced in the open court on 27.06.2025.**

**Sd/-**  
**(NARENDER KUMAR CHOUDHRY)**  
**JUDICIAL MEMBER**

vr/-

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Nagpur  
The DR Concerned Bench

//True Copy//

By Order

Senior Private Secretary  
ITAT, Nagpur.