

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No. 5653/Del/2016
(Assessment Year: 2013-14)**

DCIT, Circle-3(1)(2), New Delhi	Vs.	M/s. SMS Mervac UK Ltd, C/o Mohinder Puri & Co, CAs, 1A-D, Vandhna Building, 11, Tolstoy Marg, New Delhi-110001
(Appellant)		(Respondent)
		PAN:AAMCS7139M

Assessee by :	Shri Percy Pardiwalla, Sr. Adv Ms. Richa Agarwal, CA
Revenue by:	Shri M. S. Netharpal, CIT DR
Date of Hearing	25/09/2025
Date of pronouncement	25/09/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. 5653/Del/2016 for AY 2013-14, arises out of the order of the Commissioner of Income Tax (Appeals)-43, New Delhi [hereinafter referred to as 'ld. CIT(A)', in short] in Appeal No. 90/2016-17 dated 17.08.2016 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 25.04.2016 by the Assessing Officer, JCIT, Circle-3(1)(2), New Delhi (hereinafter referred to as 'ld. AO').
2. However, Ld. Departmental Representative (DR) pointed out that the present appeal is to be withdrawn as the tax effect involved in the case is below Rs.60 Lacs.

3. The CBDT vide Circular No.09/2024 dated 17.09.2024 has revised the monetary limit for filing the appeals before the Tribunal to Rs.60 Lacs and the said Circular would be applicable to all pending appeals. In such circumstances, the present appeal filed by the Revenue in case of low tax effect is not maintainable.

4. Before parting, we clarify here that the Revenue shall be at liberty to approach the Tribunal for re-institution of appeal, if the requisite material is brought to show that the appeal is protected by the exceptions prescribed in para-3.1 and 3.2 of the Circular dated 17.09.2024.

5. In conclusion, by applying the CBDT Circular dated 17.09.2024, the captioned appeal of the Revenue is dismissed as withdrawn/not pressed.

6. In the final result, the appeal of the Revenue stands dismissed.

Order pronounced in the open court on 25/09/2025.

-Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 25/09/2025
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi