

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manish Agarwal, Accountant Member**

ITA No. 2084/Del/2025 : Asstt. Year: 2007-08

ACIT, Room No. 192A, First Floor, C.R. Building, ITO, New Delhi-110002	Vs	Vijendra Surendra Exports Pvt. Ltd. L 7A, LGF, Raj Kumar Associates, CA, Sourt Part-II, New Delhi-110049
(APPELLANT)		(RESPONDENT)
PAN No. AAACV0974B		

Assessee by : None

Revenue by : Sh. Manish Gupta, Sr. DR

Date of Hearing: 09.09.2025

Date of Pronouncement: 29.09.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This Revenue's appeal for Assessment Year 2007-08, arises against the CIT(A), Delhi-31's DIN & order No. ITBA/APL/S/250/2024-25/1072452455(1) dated 23.01.2025, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest.

It is accordingly proceeded *ex-parte*.

3. It emerges at the outset that the Revenue's instant appeal involves tax effect of Rs.13,93,140/- which is less than the

minimum tax effect of Rs.60 lakhs prescribed in the CBDT latest Circular No. 9/2024, dated 17.09.2024.

4. Learned Departmental Representative is indeed very fair in not disputing the fact that the CBDT's foregoing tax effect circular has been made applicable with retrospective effect on all appeals as well. We thus reject the Revenue's instant appeal for this precise reason above subject to all just exceptions.

5. This Revenue's appeal is dismissed in above terms.

Order Pronounced in the Open Court on 29/09/2025.

Sd/-

(Manish Agarwal)
Accountant Member
Dated: 29/09/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR