

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 1706/DEL/2025 [A.Y 2012-13]

The I.T.O
Ward - 19(1)
New Delhi

Vs.

Orion Realinfra Pvt Ltd
C/o J.K. Autotech Khasra No. 21/21
Burari Near Wine Shop
Opp Transport Authority,
New Delhi

PAN: AABCO 5936 B

(Appellant)

(Respondent)

Assessee By : Shri Samyak Jain, Adv
Department By : Shri Sushil Kumar Kulheri, Sr. DR

Date of Hearing : 29.09.2025
Date of Pronouncement : 08.10.2025

PER NAVEEN CHANDRA, AM :-

This appeal by the Revenue is directed against the order of the Id.
CIT(A)/NFAC, Delhi dated 22.01.2025 pertaining to A.Y 2012-13.

2. At the outset, we note that the grievance of the Revenue shows that the tax effect would be less than Rs.60 lacs. This being the fact, uncontroverted by the Id DR, we hold that this appeal has to be dismissed in the light of the CBDT Circular No. 09/2024 dated 17.09.2024

by which the Board has revised the monetary limit at Rs. 60 lakhs for filing of appeals by the department before the ITAT. The appeal of the Revenue being not admissible in the light of the CBDT Circular [supra] is accordingly, dismissed.

3. In the result, appeal of Revenue in ITA No. 1706/DEL/2025 is dismissed.

Order pronounced in open court on 08.10.2025.

Sd/-

**[ANUBHAV SHARMA]
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]
ACCOUNTANT MEMBER**

Dated: 08th OCTOBER, 2025.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

35790272

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	
2.	<i>Date on which the typed draft order is placed before the Dictating Member</i>	
3.	<i>Date on which the typed draft order is placed before the other Member [in case of DB]</i>	
4.	<i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Order is placed before the Dictating Member for sign</i>	
6.	<i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i>	
7.	<i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i>	
8.	<i>Date of uploading, inf not, reason for not uploading</i>	
9.	<i>Date on which the file goes to the Bench Clerk</i>	
10.	<i>Date on which the file goes for Xerox</i>	
11.	<i>Date on which the file goes for endorsement</i>	
12.	<i>The date on which the file goes to the Superintendent for checking</i>	
13.	<i>Date on which the file goes to the Assistant Registrar for signature on the order</i>	
14.	<i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i>	
15.	<i>Date of Dispatch of the Order</i>	
16.	<i>Date on which the file goes to the Record Room after dispatch the order</i>	