

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", RANCHI
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
(THROUGH HYBRID MODE)**

आयकर अपील सं./ITA No.269/RAN/2025

(निर्धारण वर्ष / Assessment Year :2016-2017)

ITO, Ward-3(1), Deoghar	Vs.	Jagdamba Construction, Srikrishnapuri, Williams Town, Deoghar-814112
स्थायी लेखा सं./PAN No. : AAFFJ 2931 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR

सुनवाई की तारीख / Date of Hearing	:	25/11/2025
घोषणा की तारीख/Date of Pronouncement	:	25/11/2025

आदेश / O R D E R

This is an appeal filed by the revenue against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 11.06.2025 for the assessment year 2016-2017.

2. None represented on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.

3. At the outset, I found that the tax effect in the appeal of the revenue is below Rs.60 lakhs, therefore, the appeal of the revenue is not maintainable in view of the Circular No.9/2024 dated 17.09.2024. Consequently, the appeal filed by the revenue stands dismissed on account of low tax effect.

4. In the result, appeal of the revenue is dismissed.

Order dictated and pronounced in the open court on 25/11/2025.

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 25/11/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi