IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'C': NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER&
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

ITA No.4788/Del/2025
[Assessment Year: 2017-18]

Income Tax Officer, Ward-73(1), Room No.401, 4th Floor, Aayakar Bhawan, Laxmi Nagar, Delhi-110092	Vs	Aarbee International LLP, Road No.20, H. No.19, East Punjabi Bagh, 1st Floor, New Delhi-110026 **PAN ABCFA9688B**
Appellant		Respondent

Revenue by	Shri Om Prakash, Sr. DR
Assessee by	Shri Shailender K. Bajaj, CA

Date of Hearing	09.12.2025
Date of Pronouncement	09.12.2025

ORDER

PER AMITABH SHUKLA, AM,

The captioned appeal has been preferred by the Revenue against order dated 27.06.2025 of the Commissioner of Income Tax (Appeals)/Addl./JCIT(A), Bhopal, [hereinafter referred to as 'ld. CIT(A)'] arising out of assessment order dated 28.03.2024 passed u/s 201(1A) of the Income Tax Act, 1961 pertaining to Assessment Year 2016-17. The word 'Act' herein this order would mean Income Tax Act, 1961.

2.   At the outset, Ld. Counsel for the assessee, submitted that the tax effect in the appeal of the Revenue is less than Rs.60 lakhs and thus the

appeal is liable to be dismissed in view of the CBDT Circular No.09 of 2024 dated 17.09.2024.

3.   On the other hand, the ld. Sr. DR could not controvert the submission of the learned counsel for the assessee.

4.   It is observed from perusal of column-10 of Appeal memo in Form-36 that the tax effect in this appeal of the Revenue is shown at Rs.2,35,670/-.   In these circumstances, the present appeal filed by the Revenue is not maintainable in view of the above Circular of CBDT, and is accordingly dismissed.

5.   In the result, the appeal of the Revenue is dismissed.

Above decision was pronounced in the open court on conclusion of hearing on 09th December, 2025.

          Sd/-   Sd/-
[ANUBHAV SHARMA]   **[AMITABH SHUKLA]**
JUDICIAL MEMBER   **ACCOUNTANT MEMBER**
Dated:09.12.2025
Shekhar

Copy forwarded to:
1.   Appellant
2.   Respondent
3.   PCIT
4.   CIT(A)
5.   DR

                                        Asst. Registrar,
                                        ITAT, New Delhi