

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

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

ITA No. 1374/DEL/2025 [A.Y 2024-25]

| | | |
|--|-----|--|
| The Income tax Officer Ward -14(1), Delhi | Vs. | Katoosh Interiors Pvt. Ltd A-1/170, First Floor, Khasra No. 16342/2, 1632 PH 5, Bik A-1, Aya Nagar EXtn South Delhi, New Delhi |
| | | PAN: AAHCK 8202 A |

(Appellant)

(Respondent)

Assessee By : Shri Ashik Khandelwal, CA [Virtual]

Department By : Shri Om Prakash, Sr. DR

Date of Hearing : 04.12.2025

Date of Pronouncement : 04.12.2025

PER NAVEEN CHANDRA, AM :-

This appeal by the Revenue is directed against the order of the Id.
Addl. CIT(A), Delhi dated 10.01.2025 pertaining to A.Y 2024-25.

2. At the outset, we noted 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. 1374/DEL/2025 is dismissed.

Order pronounced in open court on 04.12.2025.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-
[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 29th December, 2026.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

| SI 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> | |