

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'SMC'
BENCH MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

**ITA No. 6759/MUM/2025
(Assessment Year :2015-16)**

ITO-42(2)4, Mumbai	Vs.	Nishesh Durgeshkumar Dubey J-608 Jhellam Building BSNL Staff Quarters, Mumbai- 400076
PAN/GIR No. AKVPD8991J		
(Appellant)	..	(Respondent)

Assessee by	Shri. Nigesh Durgeshkumar Dubey
Revenue by	Shri. Adesh Rai, Sr. DR.
Date of Hearing	24/12/2025
Date of Pronouncement	24/12/2025

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the Revenue against order dated 28/08/2025 passed by NFAC, Delhi for the quantum of assessment passed u/s.147 r.w.s. 144B of the Income Tax Act, 1961 for the A.Yr. 2015-16.

2. In the course of hearing, it was noticed that the tax effect on the disputed issue in the impugned assessments years filed by the Revenue was Rs.6,48,000/- for A.Y.2015-16; wherein, the tax effect involved in this appeal was below the

prescribed limit of Rs.60 Lacs. The Ld. DR, fairly conceded that the present appeal needs to be withdrawn in accordance with the CBDT Circular No.09/2024 dated 17th September, 2024. He, however, requested that a liberty may be given to the Department to verify whether the case was covered in any of the exceptions and, if so, to approach the Tribunal at a later date.

4. We have considered the request of the Ld. DR. As the tax effect involved in this case is below the limit of Rs.60 Lacs as prescribed in CBDT's Circular No.09/2024 dated 17th September, 2024, the present appeal filed by the Revenue is not maintainable. The said Circular stipulated that the revised monetary limit for filing of appeals shall apply to pending appeals as well, which may be accordingly withdrawn.

5. Accordingly, these appeal is liable to be withdrawn by the Revenue and to be treated as dismissed. At the same time, the Revenue is free to approach this Tribunal, in case it is found that the case is covered in any of the exceptions of the said Circular.

6. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced on 24th December, 2025.

Sd/-

(ARUN KHODPIA)

ACCOUNTANT MEMBER

Mumbai; Dated 24/12/2025

Sd/-

(AMIT SHUKLA)

JUDICIAL MEMBER

KARUNA, *sr.ps*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai