

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'C': NEW DELHI)**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER,**

**ITA No:- 5141/Del/2025
(Assessment Year- 2018)**

Income Tax Officer, Aaykar Bhawan, Sector-14, Hisar, Haryana-125001.	Vs	Rajeev Kumar Mittal, H. No. 95, HBC, Ward no. 3, Sirsa Road, Hisar, Haryana- 125001.
PAN- ALDPM6294Q		
Revenue		Assessee

Assessee by	Shri Lalit Mohan, CA
Revenue by	Shri Om Prakash, Sr. Dr

Date of Hearing	19.01.2026
Date of Pronouncement	19.01.2026

ORDER

PER BRAJESH KUMAR SINGH, AM:

This appeal by the Revenue is directed against the order of the National Faceless Appeal Centre (NFAC), New Delhi, dated 10.06.2025 [hereinafter referred to as the 'Ld. CIT(A)'] arising out of the Penalty order dated 14.08.2023

passed under Section 271AAC(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') pertaining to A.Y. 2018.

2. At the outset, it was pointed out by the Sr. AR that the tax effect in this appeal is Rs. 52,37,394/- and referred to the grounds of the appeal which are as under:

“(i) The assessment in the above said case completed u/s 147 r.w.s 144 r.w.s. 144B dated 28.02.2023 with addition of Rs. 8,75,15,910/-. The decision of Ld. CIT(A) vide order dated 09.06.2025 on the deletion of Rs. 8,72,89,905/- which involves tax effect of Rs. 6,74,31,452/- is not acceptable and further appeal before the Hon'ble ITAT is recommended vide ITA No. 4792/Del/2025.

(ii) The tax effect involved in the deletion of penalty u/s 271AAC1 in this case is Rs. 52,37,394/- which is below the monetary limit for filing further appeal before the Hon'ble ITAT. A Further appeal has also been filed against the assessment order u/s 147 r.w.s. 144 r.w.s. 144B dated 28.02.2023 before the ITAT, therefore further appeal is also recommended.”

3. The Ld. Sr. DR did not object to the above submission of the assessee.

4. We have heard both the parties and perused the material available on record. Both sides, [Representatives of Revenue and the Assessee] were in agreement, at the time of hearing before us, that the tax effect in the present appeal is below Rs. 60,00,000/-. Therefore, in view of the CBDT, Circulars No. 5/2024 dated 15th March 2024 and 09/2024 dated 17/09/2024 revising the monetary limit for filing of the departmental appeals before the ITAT to Rs. 60,00,000/-, the appeal filed by the Revenue is not maintainable and same is dismissed.

4. We further clarify that Revenue will be at liberty to approach Income Tax Appellate Tribunal U/s 254(2) of Income Tax Act, 1961, seeking restoration of the above appeal if it is found by them that the same was covered in the exceptions as laid down in the aforesaid CBDT Circulars.

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

Order pronounced in the Open Court on 19.01.2026

Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Dated: 20/01/2026.

Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

1	Date of dictation of Tribunal order	19.01.2026
2.	Date on which typed draft order is placed before the dictating Member	19.01.2026
3	Date on which typed draft order is placed before the other Member (in the case of DB)	
4.	Date on which the approved draft order comes to P.S/Sr.P.S	
5.	Date on which the fair Order is placed before the dictating Member for sign	
6.	Date on which the fair Order is placed before the other Member for sign (in the case of DB)	
7.	Date on which the Order comes back to P.S./Sr.P.S for uploading on ITAT website	
8.	Date of uploading, if not, reason for not uploading	
9.	Date on which the file goes to the Bench Clerk	
10.	Date on which order goes for xerox	
11.	Date on which order goes for endorsement	
12.	Date on which the file goes to the Superintendent/O.S. for checking	
13.	Date on which the file goes to the Assistant Registrar for signature on the order	
14.	Date on which the file goes to dispatch section for dispatch the Tribunal Order	
15.	Date of dispatch of order	
16.	Date on which file goes to Record Room after dispatch the order	