

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT
&
SMT RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER**

ITA No. 6356/DEL/2025; A.Y.: 2013-14

ITA No. 6360/DEL/2025; A.Y.: 2017-18

DCIT CC-28 Delhi	Vs	M/s Rameshwar Dayal Educational Trust B-385, 2nd Floor, Nirman Vihar, New Delhi- 92
(APPELLANT)		(RESPONDENT)
PAN No. AAATR8426M		

Assessee by : Shri None

Revenue by : Shri Jitender Singh, CIT DR

Date of Hearing: 20.01.2026	Date of Pronouncement: 20.01.2026
------------------------------------	------------------------------------------

ORDER

PER RENU JAUHRI :

1. The above captioned appeals are filed by the Revenue against the order u/s 250 of The Income Tax Act, 1961 (hereinafter referred to as, "Act"), order dated 26.06.2025, passed by CIT(A), Delhi.
2. At the threshold, it is noted that the appeals are time-barred by 08 days. An application for condonation has been filed by the revenue. After considering the reasons stated therein, we hereby condone the delay of 8 days as the same is on account of *bonafide* reasons.

3. At the outset, it is noted that the tax effect involved in both these appeals is below the threshold limit of Rs. 60 lac. as prescribed by the CBDT Circular. Since the tax effect involved in **ITA No. 6356/DEL/2025; A.Y.: 2013-14** is Rs. 23,80,659/- and in **ITA No. 6360/DEL/2025; A.Y.: 2017-18** is Rs. 6,65,184/-, is much below the prescribed limit, both the appeals are hereby dismissed on account of low tax effect.

Order pronounced in the Open Court on 20-01-2025.

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Sd/-
(RENU JAUHRI)
ACCOUNTANT MEMBER

Dated: 22.01.2026

Pooja Mittal

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi