

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**AND**

**SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER**

**ITA No.5326/DEL/2025  
[Assessment Year: 2017-18]**

Deputy Commissioner of Income Tax, Room No.411, Aayakar Bhawan, New Delhi-110092	Vs	Imperia Structures Limited, A-25, Mohan Co-operative, Industrial Estate, Mathura Road, New Delhi-110044
		<b>PAN-AACCI2321R</b>
Appellant		Respondent

Assessee by	None
Revenue by	Ms. Ankush Kalra, Sr. DR

<b>Date of Hearing</b>	<b>19.01.2026</b>
<b>Date of Pronouncement</b>	<b>19.01.2026</b>

**ORDER**

**PER AMITABH SHUKLA, AM,**

This appeal filed by the Revenue is against order dated 06.02.2025 of learned Commissioner of Income Tax(Appeals)-24, New Delhi, [hereinafter referred to as 'ld. CIT(A)] arising out of penalty order dated 31.03.2024 passed under section 201(1)/201(1A) of the Income Tax Act, 1961 pertaining to Assessment Year 2017-18. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. At the time of hearing, we have noticed that the appeal filed by the Revenue, admittedly, has a tax less than Rs.60 lakhs and the same falls into the category of low tax effect appeals after the enhanced monetary limits of Rs.60 lacs, for which the appeal is to be filed by the Department before this Tribunal, as laid down by the CBDT vide Circular Nos.5/2024 dated 15.03.2024 and 09/2024 dated 17.09.2024.

3. In the light of the aforesaid, the appeal of the Revenue is dismissed being a low tax effect appeal with a rider that in case the issue falls in the category of exceptions to the low tax effect appeal or if there is any valid reason, the Department shall be entitled for restoration of the appeal.

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

Order pronounced in the open court on 19<sup>th</sup> January, 2026.

**Sd/-**  
**[SATBEER SINGH GODARA]**  
**JUDICIAL MEMBER**

**Dated:** 20.01.2026

*Shekhar*

Copy forwarded to:

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

**Sd/-**  
**[AMITABH SHUKLA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,