

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: "SMC" NEW DELHI**

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

**ITA No.8814/Del/2025  
Assessment Year: 2017-18**

Income Tax Officer, Room No.203, Aayakar Bhawan, Huda Panipat, Panipat, Haryana-132103	<b>Vs.</b>	Hans Raj Ahuja, M/s Ahuja Enterprises, BHIM Goda Chowk Panipat, Haryana-132103
<b>PAN:BIEPA5997D</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	None
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR
<b>Date of hearing</b>	<b>27.01.2026</b>
<b>Date of pronouncement</b>	<b>27.01.2026</b>

**ORDER**

This Revenue's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No: ITBA/NFAC/S/250/2025-26/1083347971(1), dated 05.12.2025 involving proceedings under section 147 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

2. At the time of hearing, I 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. The Revenue's appeal is dismissed.

***Order pronounced in the open court on 27<sup>th</sup> January, 2026.***

***Sd/-***

**(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 27<sup>th</sup> January, 2026.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi