

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
BEFORE SHRICHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**MA 398/Del/2024
(In ITA No. 3898/Del/2023)
(Assessment Year: 2017-18)**

ACIT, Central Circle-30, New Delhi	Vs.	Smt. Ashu Ashok, I-20, 1 st Floor, Lajpat Nagar-III, New Delhi
(Appellant)		(Respondent)
		PAN: ACQPA0282N

Assessee by :	Shri Tarandeep Singh, Adv
Revenue by:	Shri Rajesh Kumar Dhanesta, Sr. DR
Date of Hearing	05/12/2025
Date of pronouncement	11/02/2026

O R D E R

PER NAVEEN CHANDRA, A. M.:

1. The revenue has filed a miscellaneous application stating that ITAT has dismissed the appeal of the revenue in ITA No. 3898/Del/2023 for AY 2017-18 on account of low tax effect as per CBDT Circle 09/2024 dated 17.09.2024.
2. It was pointed out by the Id DR that the appeal effect in the case is Rs. 63,70,361/- which is above the prescribed limit and hence, ITAT committed a mistake apparent from the record 254(2) in dismissing the appeal.
3. We find that the tax effect in the case is above prescribed limit therefore, there is a mistake apparent from the record which has crept in

the order of the ITAT. In view of the same, the miscellaneous application of the revenue is allowed and the impugned ITAT order is recalled for fresh adjudication. Registry is directed to fix the appeal of the revenue for hearing on 25.02.2026.

4. In result, the miscellaneous application of the revenue MA 398/Del/2024 (In ITA No. 3898/Del/2023) is allowed.

Order pronounced in the open court on 11/02/2026.

-Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER

-Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: 11/02/2026
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi