

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND SHRI SUDHIR PAREEK, HON'BLE JUDICIAL MEMBER**

**M.A. No. 02/Jodh/2015
(A/o ITA No. 522/Jodh/2014)
(Assessment Year 2009-10)**

Income Tax Officer, Ward-2, Chittorgarh	Vs.	Chittorgarh Filling Station, Near Head Post Office, Chittorgarh - 312001 PAN No. AABFC 6924 A
Assessee by	None.	
Revenue by	Shri Lalit Kumar Bishnoi, Addl. CIT-DR	
Date of Hearing	28.01.2026.	
Date of Pronouncement	17.02.2026.	

ORDER

DR. MITHA LAL MEENA, A.M.:

The captioned miscellaneous application is instituted at the instant of the department against the Tribunal order in ITA No. 522/Jodh/2014 dated 13-07-2015 in respect with Assessment years 2009-10 for recalling the said appeal which was dismissed on account of Low Tax effect.

2. The Ld. Addl. CIT (DR) for the department submitted that at the time of adjudication of the revenue appeal in ITA No. 522/Jodh/2014 in respect with Assessment year 2009-10, the appeal of the Department was dismissed on Tax

effect by the Hon'ble Tribunal in view of the enhanced monetary limits by the CBDT Circular No. 17 of 2019 dated 08.08.2019 as the revised monetary limit mentioned in the CBDT's circular No. 17/2019 dated 08.08.2019 were applicable to all pending appeals. Since in the above appeal, the tax effect involved was Rs. 46,651/- and accordingly it has been dismissed by the Hon'ble ITAT for Low Tax Effect.

3. He emphasized that in the above case although the tax effect was below the monetary limit as given in CBDT's circular even then the appeal before the Hon'ble ITAT was filed as the issue under consideration arose after acceptance of a revenue audit objection by the department which was kept in exception clause 8(c) of the CBDT instruction No. 5/2014 dated 10.07.2014. The Revenue Audit Objection has been accepted by the Department and hence it was not covered in Tax limits of filing appeal before the Tribunal. However, he agreed that in view of the latest CBDT Circular No.5/ 2024 dated 15 March 2024 presently, the matter is covered under low tax effect as the said exception clause has been done away.

4. None attended for the assessee.

5. Having heard the Ld. Addl. CIT (DR) and perusal of record we find that the issue was not covered in Tax effect by CBDT Circular No. 17 of 2019 dated

08.08.2019 when the appeal was adjudicated earlier by the Tribunal and accordingly the MA of the revenue is allowed.

6. However, in view of latest CBDT Circular No.5/ 2024 dated 15 March 2024 as the Ld. DR rightly admitted that presently the issue is covered under Low Tax Effect. Therefore, he did not press the issue raised by the department in the quantum appeal for adjudication.

7. Accordingly, in the light of the aforesaid CBDT Circular No.5/ 2024 dated 15 March 2024, the appeal in ITA No. 522/Jodh/2014 is dismissed as infructuous.

8. In the result M.A. No. 02/Jodh/2015 is allowed and the appeal in ITA No. 522/Jodh/2014 is dismissed.

Order pronounced in the open court on 17/02/2026.

Sd/-

**(SUDHIR PAREEK)
JUDICIAL MEMBER**

Sd/-

**(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER**

True Copy

Dated : 17/02/2026
Nimisha Sr. PS

Copies to :

(1) The appellant.

- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Order
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.