

**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**

**ITA No. 194/Jodh/2025  
In CO No. 02/Jodh/2025  
(Assessment Year – 2019-20)**

<b>Assistant Commissioner of Income Tax, Central Circle-1 Udaipur - 313001</b>		<b>Surbhi Murdia 46, 1<sup>st</sup> Floor, Bada Bazar, Udaipur – 313001 PAN No.: CQYPS 2200 J</b>
<b>Assessee by</b>	<b>Shri Shrawan Kumar Gupta, Advocate (Virtual)</b>	
<b>Revenue by</b>	<b>Smt. Runi Pal, CIT-DR (Virtual)</b>	
<b>Date of Hearing</b>	<b>29.01.2026.</b>	
<b>Date of Pronouncement</b>	<b>17.02.2026.</b>	

**ORDER**

**DR. MITHA LAL MEENA, A.M.:**

This appeal by the Revenue is filed against the order of the Ld. Commissioner of Income Tax, Appeal CIT(A), Udaipur – 2 [hereinafter referred to as CIT(A)] dated 27.12.2024 with respect to Assessment year 2019-20 and the CO is filed by assessee in support of the impugned order.

2. The appeal by Revenue and CO by assessee was earlier heard on 19.08.2025 on low tax effect and the Ld. CIT DR was directed to file its rebuttal to the contention of the assessee on the low tax effect. Since the Ld. DR could not furnish its rebuttal on low tax effect and hence the appeal was de heard,

and this appeal was fixed for hearing on the date available on board i.e. 29.01.2026.

3. At the time of hearing, again the matter has been heard on low tax effect. The disputed amount in appeal challenged by the Revenue was computed to the extent of Rs. 1,28,87,069/- with applicable tax rate @ 30% is 38,66,120/-.

4. Having heard both the sides and perusal of the disputed amount challenged by the Department, the tax effect comes to Rs. 38,66,120/- which is much less than the mandatory limits of Rs. 60,00,000/- and above set for filing appeals by the Department before the Income Tax Appellate Tribunal vide CBDT Circular No. 9 of 2024 dated 17.09.2024.

5. The Ld. DR has submitted at the bar that present appeal as regards to mandatory limits are concerned do not fall in any of the exceptions prescribed in Circular No. 5 dated 15.03.2024. Thus, the appeal of the Department is covered low tax effect in view of the latest CBDT Circular No. 5/2024 dated 15.03.2024 (supra) as above as the disputed demand having been less than Rs. 60,00,000/-.

6. Accordingly, the appeal of the Department would be liable to dismissed on account of low tax effect. Thus, the appeal of the Department in ITA No. 194/Jodh/2025 is dismissed for low tax effect and accordingly, the CO filed by the assessee would be rendered infructuous.

7. In the result, both the Appeal of the Department and the CO of the Assessee are dismissed.

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

**Sd/-**

**(SUDHIR PAREEK)  
JUDICIAL MEMBER**

**Sd/-**

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

**Dated : 17/02/2026.**

**Nimisha Sr. PS**

**True Copy**

Copies to :

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

**BY ORDER,**

**(Asstt. Registrar),  
ITAT, Jodhpur**