

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

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA Nos. 611 to 613/Agr/2025
Assessment Year: 2018-19**

ACIT Circle 2(1)(1), Agra	Vs.	Vijay Dhir 3-A, Ram Nagar Colony Agra
PAN : AAVPD0627R		
(Appellant)		(Respondent)

Assessee by	Sh. Ashish Jaiswal, Adv.
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	19.02.2026
Date of pronouncement	20.02.2026

ORDER

PER : S. RIFAUR RAHMAN, ACCOUNTANT MEMBER:

These appeals have been filed by the revenue against the separate orders of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 14.10.2025 & 10.10.2025 respectively for the Assessment Year 2018-19.

2. At the time of hearing, Id. AR of the assessee submitted that all the three appeals preferred by the revenue are below the tax limit as per terms of CBDT Circular No. 09/2024 dated 17th Sept, 2024. At the same

time, Id. DR admitted the tax effect disclosed in Form 36 filed by the revenue are below the tax effect as per CBDT Circular No. 09/2024.

3. These appeals preferred by the revenue admittedly, having tax effect less than 60 lakhs. As per the Circular No. 09/2024 the appeals filed by the revenue should have been withdrawn or should not have been pressed by the revenue. In view of the above observations, the appeals of the revenue are dismissed in limine.

4. In the result, all the appeals filed by the revenue are dismissed in limine.

Order pronounced in the open court on 20.02.2026.

Sd/-

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 20.02.2026

*Ganesh Kumar, Sr. PS

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra