

IN THE INCOME-TAX APPELLATE TRIBUNAL "I" BENCH,  
MUMBAI

BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER  
&  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER

ITA No.5296/MUM/2025  
(A.Y. 2012-13)

|  |              |  |
|--|--------------|--|
| Assistant Commissioner of Income Tax, Circle - 4(1)(1), Room No. 642, 6 <sup>th</sup> Floor, Aaykar Bhavan, M.K. Road, Mumbai - 400 020, Maharashtra | v/s.<br>बनाम | <b>BNP Paribas India Solutions Pvt. Ltd.</b><br>Block B3, 9 <sup>th</sup> Floor, Nirlon Knowledge Park Village Pahadi, Goregaon East, S.O. Mumbai, Mumbai - 400 063, Maharashtra |
| स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: AACCB5717E  |              |  |
| Appellant/अपीलार्थी  | ..           | Respondent/प्रतिवादी   |

|               |                             |
|---------------|-----------------------------|
| Assessee by : | Shri Niraj Sheth, AR        |
| Revenue by :  | Shri Krishna Kumar (Sr. DR) |

|                       |            |
|-----------------------|------------|
| Date of Hearing       | 17.02.2026 |
| Date of Pronouncement | 19.02.2026 |

**आदेश / ORDER**

**PER PRABHASH SHANKAR [A.M.] :-**

The present appeal arising from the appellate order dated 11.06.2025 is preferred by the Revenue against the order passed by the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as "CIT(A)"] pertaining to assessment order passed u/s. 143(3) of the Income-tax Act, 1961 [hereinafter referred to as "Act"] dated 28.03.2016 for the Assessment Year [A.Y.] 2012-13.



2. The grounds of appeal are as under:

1. *Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) has erred in allowing expenditure of Rs. 73,43,308/-. Despite of the fact that the said expenditure in the nature of technical fees paid to non resident which is an income deemed to accrue or arise in India u/s 9(vii) attracting TDS provisions u/s 195.*

3. At the very outset, the ld. the Authorised Representative of the assessee submitted that the Revenue's appeal should be dismissed on the grounds of low tax effect, in accordance with revised **CBDT Circular No. 09/2024 dated 17.09.2024**, which prescribes a monetary threshold of Rs.60,00,000/- for filing appeals to the Income Tax Appellate Tribunal (ITAT). The AR presented a calculation showing that the tax effect in the present case was Rs.23,82,536/-, only which is below the prescribed limit. The ld. Sr.DR fairly admitted this fact.

4. Considering the tax effect as calculated by the ld.AR at Rs. Rs.23,82,536/-, which is below the threshold of Rs.60,00,000/-, and in line with revised CBDT Circular No. 09/2024 dated 17.09.2024, the Revenue's appeal is dismissed on the grounds of low tax effect.



5. In the result, the appeal of Revenue is **dismissed**.

Order pronounced in open court on 19.02.2026

Sd/-

**SANDEEP GOSAIN**

(न्यायिक सदस्य / JUDICIAL MEMBER)

Sd/-

**PRABHASH SHANKAR**

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 19.02.2026

Lubhna Shaikh / Steno

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,  
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण/ ITAT, Bench,**  
**Mumbai.**

