

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “एकल” चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH**  
**BENCH “SMC” CHANDIGARH**

**श्री संजय गर्ग, न्यायिक सदस्य**  
**BEFORE: SH. SANJAY GARG, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No.425/CHD/2025  
निर्धारण वर्ष / Assessment Year : 2017-18

The income Tax Officer, Ward-1, Fatehabad.	बनाम	Shri Kailash Chander, House No. 139, Village Matana, Distt. Fatehabad.
स्थायी लेखा सं./PAN NO: BZUPK3402N		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 04.11.2025

उदघोषणा की तारीख/Date of Pronouncement : 06.11.2025

**PHYSICAL HEARING**

**आदेश/ORDER**

The present appeal has been filed by the Revenue against the order dated 12.02.2024 of the Commissioner of Income Tax (Appeals), NFAC Delhi [in short ‘the CIT (Appeals)] pertaining to assessment year 2017-18.

2. It is noted that the tax effect involved in the present appeal is Rs.9,75,379/-. Accordingly, in terms of the CBDT Circular No.09/2024 dated 17.09.2024, wherein the Department has specified the monetary limit for an appeal to be filed by the

Revenue before the ITAT as Rs. 60 lacs, the appeal so filed by the Revenue is not maintainable.

3. In view of the above facts and circumstances, the present appeal filed by the Department is dismissed due to low tax effect with a liberty to seek recall in case the matter falls under any of the exceptions so carved out in the aforesaid circular.

4. It is, however, clarified that the dismissal of the above appeal shall not be taken to be affirmation of the order of the CIT(A) on merits. The legal issue raised by the Revenue is being left open to be adjudicated in an appropriate case.

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

Order pronounced on 06<sup>th</sup> November, 2025.

Sd/-

( संजय गर्ग )

(SANJAY GARG )

न्यायिक सदस्य/ Judicial Member

**“Poonam”**

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

Assistant Registrar