$~45 & 46

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **ITA 39/2024, CM APPL. 2498/2024**

\+ **ITA 66/2024, CM APPL. 5126/2024**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2, DELHI

.....Appellant

Through: Mr Sanjay Kumar, SCC, Ms Monica Benjamin and Ms Easha, Advocates.

versus

PRAMADITYA

.....Respondent

Through: Mr Satyen Sethi and Mr Arta Trana Panda, Advocates.

CORAM:
HON'BLE MR. JUSTICE V. KAMESWAR RAO
HON'BLE MR. JUSTICE VINOD KUMAR

<u>O R D E R</u>

% **02.09.2025**

1. Mr Sanjay Kumar, Senior Standing Counsel appearing for the appellant / revenue submits that he is in receipt of an email dated 29.08.2025 from ACIT, Central Circle-14, New Delhi, which reads as under, to contend that as the tax effect in both these appeals being less than ₹2.00 Crores, the appeals need to be closed:

> *"Sir,*
> *This is in reference to your email dated 28.08.2025 regarding the matter of Sh. Paramaditya (PAN: AJPPP2281F) for A.Y. 2017-18 listed before the Hon'ble High Court on 29.08.2025 and the next date of hearing in this case is 02.09.2025.*
> *In this regard, it is submitted that the assessment in the case was completed under section 143(3) of the Income-tax Act, 1961 on 31.12.2019, wherein an addition of Rs. 1,65,00,000/- was made on account of unexplained investment.*
> *The overall tax effect in the case comes to*

Rs.1,00,42,500/-, which is below the revised monetary limit prescribed for filing appeals before the Hon'ble High Court as per CBDT Circular No. 09/2024 dated 18.06.2024.

This is for your information and necessary action at your end.

For your ready reference, copies of the Assessment Order, ITAT Order, and CSR are enclosed herewith."

2. Noting the submission made by Mr Kumar, both the appeals are closed. The email dated 29.08.2025 is taken on the record. The pending applications are disposed of having become infructuous.

V. KAMESWAR RAO, J

VINOD KUMAR, J

SEPTEMBER 02, 2025

M