



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.297/CTK/2024**  
Assessment Year : 2021-2022

Income Tax Officer, Baragarh	Vs.	Tampersara Service Co- operative Society Limited, At: Tampersara, PO: Kadobahal, Dist: Bargarh
PAN/GIR No.AACAT 1500 F		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Narayan Dash, Adv  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 10/9/2024**  
**Date of Pronouncement : 10/9/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the revenue against the order of the Id CIT(A), NFAC, Delhi dated 22.5.2024 in Appeal No.NFAC/2020-21/10212222 for the assessment year 2021-22.


2. Shri Narayan Dash, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. At the very outset, Id AR has submitted that the tax effect in the present appeal is below the monetary limit prescribed by the CBDT vide

circular No.17/2019 dated 8.8.2019, therefore, the appeal filed by the revenue be dismissed.

4. It is noticed that the revenue has filed this appeal at the direction of the Pr. CIT, Sambalpur, which reads as follows:

**JUDICIAL MATTER**  
**MOST URGENT**

  
GOVERNMENT OF INDIA  
OFFICE OF THE PRINCIPAL COMMISSIONER OF INCOME TAX  
AAYAKAR BHAWAN, AINTHAPALI, SAMBALPUR-766004.  
[ e-mail – sambalpur.pcit@incometax.gov.in ]

No.Pr.CIT/SBP/253/2024-25/1295 Date – 04.07.2024

To

The Income Tax Officer,  
Bargarh Ward, Bargarh

Sub- Filing of appeal before the Hon'ble ITAT, Cuttack Bench, Cuttack – in respect of order of the Ld.CIT(A) in ITBA/NFAC/S/250/2024-25/1065071918(1) dated 22.05.2024 in the case of Tampersara Service Cooperative Society Limited., PAN- AACAT1500F for the A.Y. 2021-22- Regarding.

**Direction :** Appeal before the Hon'ble ITAT, Cuttack.

**Name of the assessee.:** Tampersara Service Cooperative Society Limited.  
Kadobahal, Tampersara, Bargarh, 768012, Odisha

**PAN. :** AACAT1500F

**Assessment Year. :** 2021-22


**Ld.CIT(A)'s order in ITA No. & date:** ITBA/NFAC/S/250/2024-25/1065071918 (1) dated 22.05.2024.

Under section 253(2) of the I.T. Act, 1961, I hereby direct you to file an appeal before the Hon'ble Income Tax Appellate Tribunal, Cuttack Bench, Cuttack against the order of the Ld.CIT(A) in the above mentioned case.

2. Appellate order in ITA No. in ITBA/NFAC/S/250/2024-25/1065071918(1) dated 22.05.2024 in the above mentioned case has been received in this office on 22.05.2024 and the date of limitation for filing appeal expires on 21.07.2024.

**Certified to be true copy**

(Laxmidhar Gajendra)  
Income Tax Officer,  
Bargarh Ward, Bargarh  
AO Code : BBN-W-7-93

  
( Dr. Sarita Mishra Kolhe, IRS )  
Pr. Commissioner of Income Tax  
Sambalpur.

5. A perusal of the assessment records shows that the tax effect is below the prescribed limited fixed by the CBDT vide circular BNo.17/2019 (supra). The direction of the Pr. CIT also does not give any specific reason for exclusion of the issues as per the Board Circular in respect of tax effect. Consequently, the appeal of the revenue stands dismissed on account of tax effect.

6. In the result, appeal of the revenue stands dismissed.

Order dictated and pronounced in the open court on 10/9/2024.

Sd/-

**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

sd/-

**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 10/9/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The appellant: Income Tax Officer,  
Baragarh
2. The Respondent: Tampersara Service Co-  
operative Society Limited, At: Tampersara,  
PO: Kadobahal, Dist: Bargarh
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.Secretary

**ITAT, Cuttack**