

**THE INCOME TAX APPELLATE TRIBUNAL,
'A' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 1562/KOL/2024
Assessment Year: 2021-2022**

***Deputy Commissioner of Income Tax,.....Appellant
Kolkata,
110, Shanti Pally,
Aayakar Bhawan Poorva,
Kolkata-700107
-Vs.-***

***Bhawani Constructions Pvt. Limited,.....Respondent
269, G.T. Road (North), Liluah,
Howrah-711204
[PAN: AABCB1996N]***

Appearances by:

*Shri Raja Sengupta, Addl. CIT, Sr. D.R., appeared on
behalf of the Revenue*

*Shri Miraj D. Shah, A.R., appeared on behalf of the
assessee*

**Date of concluding the hearing : September 11, 2024
Date of pronouncing the order : September 13, 2024**

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The Revenue is in appeal before the Tribunal against the order of Id. Commissioner of Income Tax (Appeals), Kolkata-21 dated 27th December, 2023 passed for Assessment Year 2021-22.

2. The solitary grievance of the Revenue is that Id. CIT(Appeals) has erred in deleting the addition of Rs.1,33,517/-, which was added by the Id. Assessing Officer with the aid of Section 69C of the Income Tax Act.

3. The Revenue has pleaded in Form No. 36 that tax effect is only of Rs.1,04,143/-. Apart from the above, the Registry has pointed out that appeal is time barred by 136 days. No application for condonation of delay has been filed.

4. With the assistance of Id. Representatives, we have gone through the record carefully. As far as the issue regarding non-filing of an application for condonation of delay is concerned, we would have adjourned the hearing and provided one more opportunity to the Revenue, but at the threshold the tax effect by virtue of relief given by the Id. CIT(Appeals) is less than Rs.50 lakhs. Therefore, on that account, this appeal is not maintainable. There is no idea to devote energy of persuading the Revenue for filing an application for condonation of delay. This appeal is not maintainable simply for the reason that tax effect by virtue of relief granted by the Id. CIT(Appeals) is less than Rs.50 lakhs. It has not been demonstrated in the grounds of appeal as to how this issue falls in the exception clauses mentioned at serial no.10 of the

CBDT Circular bearing No. 17 of 2019 issued on 8th August, 2019, therefore, this appeal is dismissed.

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

Order pronounced in the open Court on 13/09/2024.

Sd/-

(Manish Borad)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 13th day of September, 2024

*Copies to :(1) Deputy Commissioner of Income Tax,
Kolkata,
110, Shanti Pally,
Aayakar Bhawan Poorva, Kolkata-700107*

*(2) Bhawani Constructions Pvt. Limited,
269, G.T. Road (North), Liluah,
Howrah-711204*

*(3) Commissioner of Income Tax (Appeals),
Kolkata-21;*

(4) CIT - , Kolkata;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.