



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**ITA No.327/CTK/2024**

Assessment Year :2018-19

|  |     |   |
|--|-----|---|
| Income Tax Officer, Naidu Sankul Building, Railway Station Road, Bargarh | Vs. | Tampersara Service Cooperative Society Limited, At/PO: Kadobahal, BO: Tampersara, 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 : 25/9/2024**  
**Date of Pronouncement : 25/9/2024**

**ORDER**

This is an appeal filed by the revenue against the order of the Id CIT(A), NFAC, Delhi dated 26.6.2024 in Appeal No.NFAC/2017-18/10242860 for the assessment year 2018-19.

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

3. It was submitted by Id AR that in this appeal the tax effect is Rs.13,29,967/-, which is below than the monetary limit prescribed vide recent Circular No.09/2024 dated 17.9.2024 issued by the Central Board

Direct Taxes, wherein, it is stipulated that appeals shall not be filed/pursued by the Department before the Tribunal in cases where the tax effect does not exceed Rs.60,00,000/- (Rupees sixty lakhs). Therefore, the appeal filed by the revenue be dismissed.

4. In reply, the Id. Sr DR did not dispute applicability of the recent CBDT circular and also tax effect being below Rs.60 lakhs in the assessee's case. He, however, left the issue to the Tribunal to pass appropriate order in the matter.

5. I have considered the rival submissions and perused the CBDT Instruction. I am of the view that the present appeal of the Revenue falls within the purview of the CBDT Instruction cited (supra). It is not disputed by the Revenue that tax effect on the disputed addition is Rs. 13,29,967/-, which is less than Rs.60 lakhs, and therefore, keeping in view the above CBDT circular and provisions of [section 268A](#) of the Income Tax Act, I am of the view that the present appeal of the Revenue deserves to be dismissed. It is accordingly dismissed.

6. In the result, appeal of the Revenue is dismissed due to low tax effect.

Order dictated and pronounced in the open court on 25/9/2024.

Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

Cuttack; Dated 25/9/2024

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Income Tax Officer, Naidu Sankul Building, Railway Station Road, Bargarh
2. The Respondent: Tampersara Service Cooperative Society Limited, At/PO: Kadobahal, BO: Tampersara, 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

