

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

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

**I.T.A. Nos. 266 & 267/PAT/2023
Assessment Years: 2016-2017 & 2017-2018**

***Assistant Commissioner of Income Tax,..... Appellant
Central Circle-3, Patna,
Central Revenue Building (Annexe),
6th Floor, Room No. 602,
Birchand Patel Path,
Patna-800001, Bihar***

-Vs.-

***Rohit Kumar Meharia,.....Respondent
Jairam Marwari Lane,
Sujaganj, Bhagalpur-812002, Bihar
[PAN:AJNPM3900D]***

Appearances by:

*Smt. Rinku Singh, CIT(DR), appeared on behalf of the
Revenue*

N o n e, appeared on behalf of the assessee

Date of concluding the hearing : September 26, 2024

Date of pronouncing the order : September 27, 2024

O R D E R

Per Bench:-

These appeals are preferred by the Revenue against the orders of ld. Commissioner of Income Tax (Appeals)-3,

Patna, both dated 21st June, 2023 for assessment years 2016-2017 & 2017-18.

2. With the assistance of ld. CIT(DR), we have gone through the grounds raised by the Revenue. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less than Rs.60,00,000/-. As per CBDT Instruction bearing No. 9 of 2024 issued on 17th September, 2024, CBDT has directed its subordinate authorities not to challenge the order of ld. CIT(Appeals) before Tribunal if tax effect by virtue of relief given by the ld. CIT(Appeals) is less than Rs.60,00,000/-. Such order could only be challenged if it comes within exceptions provided in the Instruction. Therefore, these cases do not fall in any of the exceptions and, these appeals are not maintainable.

3. On due consideration of the above facts and circumstances, we dismiss these appeals of the Revenue for want of tax effect. However, in case on re-verification of the facts at the end of the Assessing Officer, it comes out that tax effect is more or this case falls in any of the exceptions provided in this Instruction. Then Revenue will be at liberty to file Miscellaneous Application for revival of this appeal. Such application should be filed within the time limit provided in the Act.

4. In the result, both the appeals of the Revenue are dismissed.

Order pronounced in the open Court on 27.09.2024.

Sd/-

(Rajpal Yadav)
Vice-President

Sd/-

(Manish Borad)
Accountant Member

Kolkata, the 27th day of September, 2024

*Copies to :(1) Assistant Commissioner of Income Tax,
Central Circle-3, Patna,
Central Revenue Building (Annexe),
6th Floor, Room No. 602,
Birchand Patel Path,
Patna-800001, Bihar*

*(2) Rohit Kumar Meharia,
Jairam Marwari Lane,
Sujaganj, Bhagalpur-812002, Bihar*

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

*(4) Commissioner of Income Tax- ;
(5) The Departmental Representative
(6) Guard File*

TRUE COPY

By order

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

Laha/Sr. P.S.