

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

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

**I.T.A. No. 1140/KOL/2023
Assessment Year: 2019-2020**

***Deputy Commissioner of Income Tax,..... Appellant
Circle-11(1), Kolkata,
Aayakar Bhawan, 6th floor,
P-7, Chowringhee Square,
Kolkata-700069***

-Vs.-

***Oriental Carbon And Chemicals Ltd.,.....Respondent
31, Duncan House,
Netaji Subhas Road, B.B.D. Bagh,
Kolkata-700001
[PAN:AAACO3006F]***

Appearances by:

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

*Shri Manish Tiwary, FCA, appeared on behalf of the
assessee*

Date of concluding the hearing : September 11, 2024

Date of pronouncing the order : October 03, 2024

O R D E R

Per Dr. Manish Borad, Accountant Member:-

This appeal is preferred by the Revenue against the orders of ld. Commissioner of Income Tax (Appeals) dated 1st August, 2022 for assessment year 2019-20.

2. With the assistance of ld. representatives, 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 Id. CIT(Appeals) before Tribunal if tax effect by virtue of relief given by the Id. 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, this case does not fall in any of the exceptions and, this appeal is not maintainable.

3. On due consideration of the above facts and circumstances, we dismiss this appeal 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, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 03.10.2024.

Sd/-

(Rajpal Yadav)
Vice-President

Kolkata, the 3rd day of October, 2024

Sd/-

(Manish Borad)
Accountant Member

*Copies to :(1) Deputy Commissioner of Income Tax,
Circle-11(1), Kolkata,
Aayakar Bhawan, 6th floor,
P-7, Chowringhee Square, Kolkata-700069*

*(2) Oriental Carbon And Chemicals Ltd.,
31, Duncan House,
Netaji Subhas Road, B.B.D. Bagh,
Kolkata-700001*

(3) Commissioner of Income Tax (Appeals) ;

(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.