

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA
श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. No. 1491/Kol/2024
Assessment Year: 2014-15

DCIT, CC-4(2), Kolkata	Vs.	OHM Arts Pvt. Ltd., Mumbai (PAN: AAACO 8581 B)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	23.09.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	09.10.2024
For the Appellant/ निर्धारिती की ओर से	Shri Akkal Dudhwewala, FCA
For the Respondent/ राजस्व की ओर से	Shri Praveen Kishore, CITDR

ORDER / आदेश

Per Rajesh Kumar, AM:

This is an appeal preferred by the revenue against the order of the Ld. Commissioner of Income Tax (Appeals) – 27, Kolkata (hereinafter referred to as the "Ld. CIT(A)") dated 05.02.2024 for the AY 2014-15.

2. At the outset, the Ld. Counsel for the assessee submitted that the CBDT has issued a Circular No. 9/2024 dated 17.09.2024, whereby the monetary limits for filing of appeal by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as a measure for reducing

Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

1. Before Appellate Tribunal	Rs. 60,00,000/-
2. Before High Court	Rs. 2,00,00,000/-
3. Before Supreme Court	Rs. 5,00,00,000/-

3. In the present case, the tax effect by the revenue is less than Rs.60,00,000/-. We note that this appeal had been filed by the revenue on 08.07.2024 and since the tax effect is within the monetary limit for filing appeals before Tribunal, in view of the Circular of CBDT (supra) at the first place, Revenue should not have preferred this appeal. In view of the above, we hold that the appeal filed by the Department, against the impugned order of the Ld. CIT(A), is contrary to the policy decision of the Department and as such the appeal filed by the Department is dismissed *in limine*.

4. As a matter of caution, we observe that if the Revenue finds at a later point of time that the tax effect in the appeal is more than Rs.60 lakhs or despite low tax effect, the appeal of the revenue is maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

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

Order is pronounced in the open court on 9th October, 2024

Sd/-

Sd/-

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

Dated: 9th October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- DCIT, Circle-4(2), Kolkata.
2. Respondent – OHM Arts Pvt. Ltd., Premises no. 21, 2nd Floor, Sakhar Bhawan, 230, Nariman Point, Mumbai-400021
3. Ld. Ld. CIT(A)-27, Kolkata
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata