

आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA

कुमारी मधुमिता राय, न्यायिक सदस्य के समक्ष

[Before Ms. Madhumita Roy, Judicial Member]

I.T.A. No. 1474/Kol/2024

Assessment Year: 2012-13

DCIT, CC-4(1), Kolkata	Vs.	Sunita Khemka (PAN: AIGPK 0383 G)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	14.10.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.10.2024
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri Pradip Kumar Biswas, Addl. CIT

ORDER / आदेश

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 26.02.2024 for the AY 2012-13.

2. None appeared on behalf of the assessee. At the outset, we note 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 03.07.2024 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 16th October, 2024

Sd/-

Madhumita Roy (मधुमिता राय)
Judicial Member/न्यायिक सदस्य

Dated: 16th October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- DCIT, CC-4(1), Kolkata
2. Respondent – Sunita Khemka, 3rd Floor, Kataruka Niwas, South Gandhi Maidan
Exhibition Road, Bihar-800001
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