

आयकर अपीलीय अधिकरण  
कोलकाता 'ए' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'A' BENCH, KOLKATA**

श्री संजय गर्ग, न्यायिक सदस्य  
एवं

श्री संजय अवस्थी, लेखा सदस्य

के समक्ष

**Before**

**SRI SANJAY GARG, JUDICIAL MEMBER**

**&**

**SRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No.: 1691/KOL/2024**

**Assessment Year: 2013-14**

*Income Tax Officer, Ward-5(1), Kolkata* ..... *Appellant*

**Vs.**

*Aditya Vikram Lakhota* ..... *Respondent*  
*241/16, G. T. Road (n), Liluah,*  
*West Bengal-711204.*  
*[PAN: AAVPL7669K]*

**Appearances:**

**Appellant represented by :** *Sm. Archana Gupta, Addl. CIT, DR*

**Respondent represented by :** *Shri Miraj D. Shah, SR*

Date of concluding the hearing : October 3rd, 2024

Date of pronouncing the order : October 3rd, 2024

**ORDER**

**Per Sanjay Awasthi, Accountant Member:**

The present appeal filed by the Revenue is directed against the order dated 20.05.2024 of the Commissioner of Income Tax (Appeals), Kolkata-21 [hereinafter referred to as Id. 'CIT(A)'].

2. It is seen, at the outset, that the tax effect on the disputed additions before us is less than Rs. 60 lakh as prescribed in the CBDT's latest

Circular No. 09/2024 dated 17.09.2024 for filing appeals by the Revenue before this Tribunal.

2.1. This circular prescribes that the revised monetary limits shall apply retrospectively to pending appeals as well.

3. The ld. DR has also fairly stated that tax effect involved in appeal is less than the prescribed limit.

4. In view of above stated position, the appeal of the Revenue is dismissed u/s 268A of the Act because of low tax effect than the prescribed limits as per CBDT Circular No. 09/2024 (*supra*).

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

***Order pronounced in the open Court.***

*Sd/-*

**[Sanjay Garg]**  
Judicial Member

*Sd/-*

**[Sanjay Awasthi]**  
Accountant Member

Dated: 03.10.2024

*Jd., Sr.P.S)*

*Copy of the order forwarded to:*

1. **Appellant – ITO, Ward-5(1), Kolkata.**
2. **Respondent – Aditya Vikram Lakhotia**
3. CIT(A), Kolkata-21.
4. Pr. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata