

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

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.(SS)A. No. 72/KOL/2024
Assessment Year: 2010-11**

&

**I.T.(SS)A. No. 73/KOL/2024
Assessment Year: 2012-13**

&

**I.T.A. No. 1280/KOL/2024
Assessment Year: 2009-10**

***Deputy Commissioner of Income Tax,.....Appellant
Central Circle-1(2), Kolkata,
Aayakar Bhawan Poorva,
Room No. 310, 3rd Floor,
110, Shanti Pally, Kolkata-700107
-Vs.-***

***Bhanu Merchants Private Limited,.....Respondent
53A, Rafi Ahmed Kidwai Road,
3rd floor,
Kolkata-700016
[PAN: AABCB0940Q]***

Appearances by:

*Shri Subhendu Datta, CIT (DR), appeared on behalf of
the Revenue*

*Shri Deepak Mundra, ACA & Shri Robin Maheshwari, ACA,
appeared on behalf of the assessee*

Date of concluding the hearing: October 22, 2024

Date of pronouncing the order: October 22, 2024

O R D E R

Per Bench:-

These appeals being IT(SS)A Nos. 72 & 73/KOL/2024 are preferred by the Revenue against the orders of Id. Commissioner of Income Tax (Appeals), Kolkata-20 dated 16th January, 2024 for assessment years 2010-11 &, 2011-12 respectively.

The appeal being ITA No. 1280/KOL/2024 is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals), Kolkata-20 dated 12th February, 2024 for assessment year 2009-10.

2. With the assistance of Id. representatives, we have gone through the grounds of appeals 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, 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 these appeals. Such application should be filed within the time limit provided in the Act.

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

Order pronounced in the open Court on 22/10/2024.

Sd/-

Sd/-

(Rajesh Kumar)
Accountant Member

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 22nd day of October, 2024

*Copies to :(1) Deputy Commissioner of Income Tax,
Central Circle-1(2), Kolkata,
Aayakar Bhawan Poorva,
Room No. 310, 3rd Floor,
110, Shanti Pally, Kolkata-700107*

*(2) Bhanu Merchants Private Limited,
53A, Rafi Ahmed Kidwai Road,
3rd floor, Kolkata-700016*

*(3) Commissioner of Income Tax (Appeals),
Kolkata-20;*

(4) CIT -

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

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

Laha/Sr. P.S.