

आयकर अपीलीय अधिकरण
कोलकाता 'बी' पीठ, कोलकाता में
IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA

श्री राजेश कुमार, लेखा सदस्य
एवं
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य
के समक्ष
Before

SRI RAJESH KUMAR, ACCOUNTANT MEMBER
&
PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER

I.T.A. No.: 1447/KOL/2024
Assessment Year: 2013-14

DCIT, Kolkata.....Appellant

Vs.

Lakhotia Medical Centre Pvt. Ltd.....Respondent
[PAN: AABCL 3939 M]

Appearances:

Department represented by: Prakash Nath Barnwal, CIT, DR.

Assessee represented by: Miraj D. Shah, A.R.

Date of concluding the hearing : October 17th, 2024

Date of pronouncing the order : November 6th, 2024

ORDER

Per Pradip Kumar Choubey, Judicial Member:

The instant appeal filed by the Revenue pertaining to the Assessment Year (in short 'AY') 2013-14 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the 'Act') by Id. Commissioner of Income-tax (Appeals)-21, Kolkata [in short Id. 'CIT(A)'] dated 30.11.2023 arising out of the assessment order framed u/s 147 of the Act dated 26.03.2022.

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.

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

3. The ld. DR has stated that tax effect involved in appeal is less than the prescribed limit but it comes an exemption clause.

4. In view of above stated position, I have perused the order of the CIT(A) and find that CIT(A) before allowing the appeal has held thus- "In the present case, the share applicant company is a sister concern, assessed by the same AO and whose statement for the same AY: 2013-2014 was concluded during the same year (in which the assessment u/s 147 in respect of the appellant company was concluded) without any adverse inferences." Keeping in view the above findings we do not find force in the arguments of the D/R that it comes in the exemption clause.

5. Accordingly, 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*).

Order pronounced in the open Court on 6th November, 2024.

Sd/-

[Rajesh Kumar]

Accountant Member

Dated: 06.11.2024

Bidhan (P.S.)

Copy of the order forwarded to:

1. **DCIT, Kolkata.**
2. **Lakhotia Medical Centre Pvt. Ltd., 10, Dr Abani Dutta Road, Golabari, Howrah, West Bengal, 711106.**
3. CIT(A)-21, Kolkata.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

//True copy //

Sd/-

[Pradip Kumar Choubey]

Judicial Member

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata