

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member and Shri Sonjoy Sarma, Judicial Member**

**I.T.A. Nos.1396&1397/Kol/2024**

Assessment Years: 2015-16 & 2016-17

**DCIT, C.C-4(2), Kolkata .....Appellant**

**vs.**

**Chemicon Engineering Consultants Pvt. Ltd.....Respondent**

**21&22, 2<sup>nd</sup> Floor, 230**

**Sakhar Bhawan, Nariman Point,**

**Mumbai-400021.**

**[PAN: AAACC2686H]**

**C.O. Nos.36&37/Kol/2024**

**(Arising out of I.T.A. Nos.1396&1397/Kol/2024)**

Assessment Years: 2015-16 & 2016-17

**Chemicon Engineering Consultants Pvt. Ltd .....Cross-Objector**

**vs.**

**DCIT, C.C-4(2), Kolkata.....Respondent**

**21&22, 2<sup>nd</sup> Floor, 230**

**Sakhar Bhawan, Nariman Point,**

**Mumbai-400021.**

**[PAN: AAACC2686H]**

**Appearances by:**

Shri Akkal Dudhewala, Advocate, appeared on behalf of the assessee.

Shri Subhendu Datta, CIT- DR, appeared on behalf of the Revenue.

Date of concluding the hearing : November 19, 2024

Date of pronouncing the order : November 20, 2024

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The revenue has filed appeals under ITA No.1396/Kol/2024 & ITA No.1397/Kol/2024 against the two separate orders both dated 03.02.2024 by the Commissioner of Income Tax (Appeals)-27, Kolkata [hereinafter referred to as the 'CIT(A)'] for assessment years 2015-16 & 2016-17. Additionally, the assessee has filed corresponding cross-objections in C.O No.36/Kol/2024 & C.O No.37/Kol/2024 for the respective assessment years.

2. At the time of hearing, the ld. DR submitted that there was delay of 82 days in filing the appeals by the revenue. The reason for the delay is duly mentioned in the condonation petition submitted by the revenue. After perusing the condonation petition, we find that the revenue has demonstrated a reasonable cause for the delay. Accordingly, we condone the delay in filing the appeals and the appeals are admitted for adjudication on merits.

3. At the outset, the ld. AR contended that the present appeals filed by the revenue relate to assessment years i.e. A.Y 2015-16 & 2016-17, where the tax effect involved is below Rs.60 lacs, the prescribed monetary limit fixed by the CBDT vide Circular No. 09/2024 dated 17/09/2024 for filing appeals before the Tribunal. The ld. counsel argues that as per CBDT Circular No.17/2019 dated 08.08.2019, appeals with tax effect below Rs.50 lacs was subsequently enhanced to Rs.60 lacs by the latest circular issued by the CBDT. The present appeals should not be perused before Tribunal and may be dismissed on the ground of low tax effect.

4. On the other hand, the ld. DR acknowledged that the tax effect involved in the present appeals are below the prescribed limit. However, the ld. DR submitted that the appeals may have been filed erroneously.

5. We, after hearing both the parties and reviewing the mater on record, find that the tax effect is involved in appeals i.e. ITA No.1396/Kol/2024 & ITA No.1397/Kol/2024, which is below Rs.60 lacs, the prescribed monetary threshold under the CBDT for filing appeals before the Tribunal. There is no indication that the revenue's appeals fall within any of the exceptions outlined in the CBDT's circular. In the light of the above, the appeals filed by the revenue are not maintainable and liable to be dismissed as per the guidelines of the CBDT Circular of 2024, the consequential cross-objections i.e. C.O No.36/Kol/2024 & C.O No.37/Kol/2024 filed by the assessee are rendered infructuous and are

also dismissed. The revenue's appeals in ITA No.1396/Kol/2024 & ITA No.1397/Kol/2024 are dismissed due to low tax effect and the corresponding cross-objections in C.O No.36/Kol/2024 & C.O No.37/Kol/2024 filed by the assessee are also dismissed as infructuous.

6. In the result, the appeals filed by the revenue are dismissed and cross-objections filed by the assessee are also dismissed.

***Kolkata, the 20<sup>th</sup> November, 2024.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Sonjoy Sarma]**  
**Judicial Member**

Dated: 20.11.2024.

*RS*

*Copy of the order forwarded to:*

1. DCIT, C.C-4(2), Kolkata
2. Chemicon Engineering Consultants Pvt. Ltd
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches