

आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, KOLKATA

BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
&
SHRI SONJOY SARMA, JUDICIAL MEMBER

I.T.A. No. 1870/KOL/2024
Assessment Year: 2017-18

JCIT (IN-SITU) 8 th Floor, room No.23, P-7, Chowringhee Square, Kolkata-700069	Vs	KOSC INDUSTRIES PRIVATE LIMITED, Suite No.101, Stephen House, 56E, Hemanta basu Sarani, Dalhousie, Kolkata-700001
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Miraj D. Shah, AR
Revenue by :	Shri Pradip Biswas, DR

सुनवाई की तारीख/**Date of Hearing** : 29.10.2024
घोषणा की तारीख /**Date of Pronouncement** : 18.11.2024

आदेश/O R D E R

PER SHRI RAJESH KUMAR, ACCOUNTANT MEMBER:

This appeal is filed by the Revenue against the appellate order passed by the National Faceless Appeal Centre, Delhi [hereinafter referred as the learned CIT (A)] dated 24th January, 2024, for Assessment Year 2017-18, wherein the appeal filed by the Assessee against the assessment order dated 26th December, 2019, passed under section 143(3) of the Income Tax Act, 1961 (the Act) computing the total income of the Assessee as Rs.30,91,380/-, was dismissed.



2. At the outset, we 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, this case does not fall in any of the exceptions and, accordingly this appeal is not maintainable.

3. On due consideration of the above facts and circumstances, we dismiss this appeal 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 this appeal. Such application should be filed within the time limit provided in the Act.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the Court on 18th November, 2024 at Kolkata.

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Kolkata, Dated 18.11.2024

**SS, Sr.Ps*

Sd/-

**(SHRI RAJESH KUMAR)
ACCOUNTANT MEMBER**



आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

Sr. PS/ Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata