

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.1456/Kol/2023**

Assessment Year: 2016-17

**DCIT, Suri.....Appellant**

vs.

**Orbona Stone Product, Talbandh..... Respondent**

Village-Talbandh, P.O- N.

Jagatpur, P.S. Md. Bazar,

West Bengal – 7321132.

**[PAN: AAEF00448E]**

**Appearances by:**

Shri Abhijit Adhikari, JCIT, Sr. DR, appeared on behalf of the appellant.

None appeared on behalf of the Respondent.

Date of concluding the hearing : November 28, 2024

Date of pronouncing the order : November 28, 2024

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the revenue against the order dated 18.09.2023 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. None appeared on behalf of the assessee despite notice. Therefore, we proceed to adjudicate this appeal after hearing the ld. DR.

3. The ld. DR stated that the instant appeal falls within the exceptions laid down in paragraph 10 of Circular No.3/2018 issued by CBDT. The ld. DR argued that despite the low tax effect, the appeal should be entertained in line with these exceptions.

4. We have the Circular No.3/2018 and specific exceptions mentioned in the paragraph 10 of the Circular. We find that the present

case does not fall under any of the exceptions listed therein including those relate to issues involved substantial question of law, matter of public interest or cases where tax evasion is apparent. As such, the contention raised by the ld. DR holds no merit in the present case concerned.

5. We further note that the tax effect involved in this appeal filed by the revenue is less than Rs.60,00,000/-. The CBDT has issued a Circular No. 9/2024 dated 17.09.2024, whereby the monetary limits for filing of appeal by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as a measure for reducing Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

- |                              |                   |
|------------------------------|-------------------|
| 1. Before Appellate Tribunal | Rs. 60,00,000/-   |
| 2. Before High Court         | Rs. 2,00,00,000/- |
| 3. Before Supreme Court      | Rs. 5,00,00,000/- |

4. We also note that the present appeal had been filed by the revenue on 21.12.2023 and since the tax effect is within the monetary limit for filing appeals before Tribunal, in view of the Circular of CBDT (supra) at the first place, Revenue should not have preferred this appeal. In view of the above, we hold that the appeal filed by the Department, against the impugned order of the Ld. CIT(A), is contrary to the policy decision of the Department and as such the appeal filed by the Department is dismissed *in limine*.

5. As a matter of caution, we observe that if the Revenue finds at a later point of time that the tax effect in the appeal is more than Rs.60 lakhs or despite low tax effect, the appeal of the revenue is maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

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

***Kolkata, the 28<sup>th</sup> November , 2024.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 28.11.2024.

RS

*Copy of the order forwarded to:*

1. DCIT, Suri
2. Orbona Stone Product, Talbandh
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches