

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

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 339/KOL/2024
Assessment Year: 2015-2016**

***Income Tax Officer,.....Appellant
Ward-7(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

-Vs.-

***Dahisar Traders Pvt. Limited,.....Respondent
1, Subham Apartment, 6th Floor,
Sarojini Naidu Sarani,
Park Street, Kolkata-700017
[PAN: AAECD4722F]***

&

**C.O. No. 05/KOL/2024
(arising out of ITA No. 339/KOL/2024)
Assessment Year: 2015-2016**

***Dahisar Traders Pvt. Limited,.....Cross Objector
1, Subham Apartment, 6th Floor,
Sarojini Naidu Sarani,
Park Street, Kolkata-700017
[PAN: AAECD4722F]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-7(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

Shri Manoj Kataruka, A.R., appeared on behalf of the assessee

Shri Manas Mondal, Addl. CIT, D.R., appeared on behalf of the Revenue

Date of concluding the hearing: November 11, 2024
Date of pronouncing the order: November 28, 2024

O R D E R

The present appeal is directed at the instance of Revenue against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 21st December, 2023 passed for Assessment Year 2015-16.

2. With the assistance of Id. representatives, I have gone through the grounds 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, this case does not fall in any of the exceptions and, this appeal is not maintainable.

3. On due consideration of the above facts and circumstances, I 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. Since I have dismissed the appeal of the Revenue for want of tax effect, therefore, the Cross Objection filed by the assessee has become infructuous and hence dismissed.

5. In the result, the appeal of the Revenue as well as the Cross Objection by the assessee both are dismissed.

Order pronounced in the open Court on 28/11/2024.

Sd/-

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 28th day of November, 2024

*Copies to :(1) Income Tax Officer,
Ward-7(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069*

- (2) *Dahisar Traders Pvt. Limited,
1, Subham Apartment, 6th Floor,
Sarojini Naidu Sarani,
Park Street, Kolkata-700017*
- (3) *Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre (NFAC),
Delhi;*
- (4) *CIT - , Kolkata;*
- (5) *The Departmental Representative;*
- (6) *Guard File*
- TRUE COPY*

By order

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

Laha/Sr. P.S.