

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

ITA No. 1281/KOL/2023

(Assessment Year: 2012-13)

Income Tax Officer
Ward, 4(1)
Aaykar Bhawan, P-7
Chowringhee Square,
Kolkata-700069, West Bengal

Vs.

**Majestic Marcom Private
Limited**
7, Red Cross place, 4th Floor,
Left Side Cabin of BTM,
Dalhousie, Kolkata-700001,
West Bengal

(Appellant)

(Respondent)

PAN No. AAHCM4584F

Assessee by : Shri Manish Tiwari, AR
Revenue by : Shri Praveen Kishore, DR

Date of hearing: 20.11.2024
Date of pronouncement : 29.11.2024

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the Revenue against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 15/06/2023 for the AY 2012-13.

02. At the outset, there is a delay of 107 days in filing the appeal. That after a detailed discussion, the bench considered the delay and accordingly, the delay for 107 days is condoned. Accordingly, the delay for 107 days is condoned and appeal is taken for adjudication.
03. We 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. However, it was not demonstrated that this case falls in any of the exceptions and therefore, this appeal is not maintainable.

04. 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 emerges that the tax effect is more than the limit for filing the appeal or this case falls in any of the exceptions provided in the instruction, then the Revenue will be at liberty to file a Miscellaneous Application for revival of this appeal. Such application should be filed within the time limit provided in the Act.
05. In the result, all the appeal of the Revenue is dismissed.

Order pronounced in the open court on 29.11. 2024.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 29.11. 2024

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata