

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

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

I.T.A. Nos.1286 to 1289/Kol/2023

Assessment Years: 2016-17, 2017-18,2018-19, 2020-21

DCIT, Asansol.....Appellant

vs.

Coal Mines Authority Ltds Employees Cooperative

Credit Society Ltd, Asansol..... Respondent

Dishergarh, Asansol,

Burdwan - 713333.

[PAN: AABAC9710D]

Appearances by:

Shri Susanta Saha & Shri Rajat Datta, Sr. DRs, appeared on behalf of the appellant.

None appeared on behalf of the Respondent.

Date of concluding the hearing : December 05, 2024

Date of pronouncing the order : December 05, 2024

आदेश / ORDER

Per Bench:

The captioned appeals have been preferred by the revenue against the separate orders 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') for A.Ys 2016-17, 2017-18, 2018-19 & 2020-21. Since the issues involved in all these appeals arise are common and related to same party, therefore, these have been heard together and are being disposed of by this common order for the sake of convenience.

2. None appeared on behalf of the assessee despite multiple notices from the registry regarding the hearing of the case. Therefore, we have no other alternative but to decide these appeals ex parte after hearing the submission of the ld. DR and considering the materials on record.

3. At the outset, the ld. DR stated that there were delays of 116, 123, 49 & 49 days in filing the captioned appeals respectively by the revenue. The revenue has submitted applications for condonation of such delays citing valid reasons. After perusing the condonation petitions, we condone the delay in filing these appeals.

4. we note that the tax effect involved in all these appeals 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 all the present appeals had been filed by the revenue on 24.11.2023 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 these appeals. In view of the above, we hold that the captioned appeals filed by the Department, against the impugned orders of the Ld. CIT(A), is contrary to the policy decision of the Department and as such the appeals filed by the Department are 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 these appeals is more than Rs.60 lakhs or despite low tax effect, the appeals of the revenue are maintainable, the revenue is at liberty to move this Tribunal for recalling of this order.

6. In the result, all the captioned appeals of the revenue are dismissed.

Kolkata, the 5th December, 2024.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 05.12.2024.

RS

Copy of the order forwarded to:

1. DCIT, Asansol
2. Coal Mines Authority Ltds Employees Cooperative Credit Society Ltd, Asansol
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches