

आयकर अपीलीय अधिकरण, कोलकाता पीठ "ए", कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH: KOLKATA

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. Nos. 1444 to 1446/Kol/2024

Assessment Years: 2015-16, 2018-19 & 2019-20

DCIT, CC-1(3), Kolkata	Vs.	S. M. Niryat Pvt. Ltd. (PAN: AAJCS 7460 E)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	28.11.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	09.12.2024
For the assessee / निर्धारिती की ओर से	Shri Tanmoy Kar, ACA
For the revenue / राजस्व की ओर से	Shri Subhendu Datta, CITDR

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

These are the appeals preferred by the revenue against the order of the Ld. Commissioner of Income Tax (Appeals)-20, Kolkata (hereinafter referred to as the "Ld. CIT(A)") for the AY 2015-16, 2018-19 & 2019-20.

2. At the outset, the Ld. Counsel for the assessee submitted that 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/-

3. In the present case, the tax effect by the revenue is less than Rs.60,00,000/-. We note that this appeal had been filed by the revenue on 28.06.2024 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*.

4. 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.

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

Order is pronounced in the open court on 9th December, 2024

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 9th December, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- DCIT, CC-1(3), Kolkata
2. Respondent – S. M. Niryat Pvt. Ltd., 402, Sagar Trade Cube, 104, S P Mukherjee Road, Kolkata-700026
3. Ld. CIT(A)-20, Kolkata
4. Ld. Pr. CIT- Central-1, Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata