

आयकर अपीलीय अधिकरण
कोलकाता 'ए' पीठ, कोलकाता में
IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य
एवं
श्री संजय अवस्थी, लेखा सदस्य
के समक्ष
Before

SRI SANJAY GARG, JUDICIAL MEMBER
&
SRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No.: 1916/KOL/2024
Assessment Year: 2013-14

D.C.I.T, Cir-4(1), Kolkata *Appellant*

Vs.

Andrew Yule & Company Limited *Respondent*
Yule House, 8 Dr. Rajendra Prasad Sarani,
Kolkata-700001.
(PAN: AACCA4245Q)

Appearances:

Appellant represented by : *Shri Bonnine Debbarma, Addl. CIT, DR*

Respondent represented by : *N o n e*

Date of concluding the hearing : December 9th, 2024

Date of pronouncing the order : December 9th, 2024

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal filed by the Revenue is directed against the order dated 01.05.2024 of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) [hereinafter referred to as Ld. 'CIT(A)'].

2. It is seen, at the outset, that the tax effect on the disputed additions before us is less than Rs. 60 lakh as prescribed in the CBDT's latest

Circular No. 09/2024 dated 17.09.2024 for filing appeals by the Revenue before this Tribunal.

2.1. This circular prescribes that the revised monetary limits shall apply retrospectively to pending appeals as well.

3. The Id. DR has also fairly stated that tax effect involved in appeal is less than the prescribed limit.

4. In view of above stated position, the appeal of the Revenue is dismissed u/s 268A of the Act because of low tax effect than the prescribed limits as per CBDT Circular No. 09/2024 (*supra*).

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

Order pronounced in the open Court.

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 09.12.2024

Jd., Sr.P.S)

Copy of the order forwarded to:

1. **Appellant – DCIT, Circle-4(1), Kolkata.**
2. **Respondent – Andrew Yule & Co. Ltd.**
3. CIT(A), NFAC, Delhi.
4. Pr. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

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By order
Assistant Registrar
ITAT, Kolkata Benches
Kolkata