

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Sanjay Awasthi, Accountant Member

I.T.A. No.298/Pat/2024
Assessment Year: 2014-15

ITO (Exemption), MuzaffarpurAppellant

vs.

Doon Educational Foundation.....Respondent

**Kajal Kunj, Pankha Toli,
Kazi Mohammadpur, Muzaffarpur,
Bihar-842001.
[PAN: AABTD1075H]**

Appearances by:

Shri Ashwani Kumar, Sr. DR, appeared on behalf of the appellant.

None appeared on behalf of the Respondent.

Date of concluding the hearing : December 17, 2024

Date of pronouncing the order : December 17, 2024

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the revenue against the order dated 09.01.2024 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. At the outset, we notice that in the present appeal, the tax effect by the revenue is less than Rs.60,00,000/-. 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/-

4. We further note that this appeal had been filed by the revenue on 16.12.2024 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*.

5. 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.

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

Kolkata, the 17th December, 2024.

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 17.12.2024.

RS

Copy of the order forwarded to:

1. ITO (Exemption), Muzaffarpur
2. Doon Educational Foundation
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches