

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA**

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

**I.T.A. No. 854 & 860/Kol/2024**  
**Assessment Years: 2013-14 & 2014-15**

ITO, Ward-29(1), Kolkata	Vs.	Milan Ghosh  (Pan: AIRPG 6759 K)
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	09.12.2024
Date of Pronouncement / आदेश उद्घोषणा की तिथि	17.12.2024
For the assessee / निर्धारिती की ओर से	Shri Miraj D Shah, A.R
For the revenue / राजस्व की ओर से	Shri Guru Bhashyam, CITDR

**ORDER/ आदेश**

**Per Shri Rajesh Kumar, AM:**

These are the appeals preferred by the revenue against the separate orders of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as 'Ld. CIT(A)'] dated 21.02.2024 and 26.02.2024 for the assessment years 2013-14 & 2014-15 respectively.

2. At the outset, the Ld. Counsel for the assessee submitted vide the CBDT Circular No. 9/2024 dated 17.09.2024, 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 in the revenue's appeal is less than Rs.60,00,000/-. We note that this appeal had been filed by the revenue on 22.04.2024 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* as not maintainable.

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 a miscellaneous petition before this Tribunal for recalling of this order.

5. In the result, both the appeals of the revenue are dismissed.

Order is pronounced in the open court on 17<sup>th</sup> December, 2024

Sd/-

(Pradip Kumar Choubey / प्रदीप कुमार चौबे)

Judicial Member / न्यायिक सदस्य

Sd/-

(Rajesh Kumar / राजेश कुमार)

Accountant Member / लेखा सदस्य

Dated: 17<sup>th</sup> December, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- ITO, Ward-29(1), Kolkata
2. Respondent – Milan Ghosh, Ground Floor, P-508, Keyatala Road, M/s Akash Ganga Construction, Lake Police Station, Kolkata-700021.
3. Ld. CIT(A)-NFAC, Delhi
4. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata