

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

**SHRI SANJAY GARG, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 2017/Kol/2024
Assessment Year: 2013-14**

**Income Tax Officer,
Ward-10(2), Kolkata,
Aayakar Bhawan, 3rd Floor,
P-7, Chowringhee Square,
Kolkata – 700069** **Appellant**

vs.

**Kanya Kumari Properties Pvt. Ltd.,
Kolkata,
AB-9, Sector-1, Salt Lake City,
Kolkata - 700048
[PAN: AACCK4077G]** **Respondent**

Appearances by:

Assessee represented by : Miraj D. Shah, AR
Department represented by : Sailen Samadder, CIT-DR

Date of concluding the hearing : 12.12.2024
Date of pronouncing the order : 17.12.2024

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. This appeal is considerable delay more than 500 days for which the Revenue has filed a petition for condoning the same. The same may be reproduced as under:

<i>Dates</i>	<i>Events/Reasons</i>
02.05.2023	Due date for filing of 2 nd Appeal.
03.03.2023 to 06.08.202	Records of this for A.Y. 2013-14 was not readily available.
07.08.2024	Record of this case traced out and immediately ASR is submitted

22.08.2024	<i>Certificate of filing 2nd appeal was received from the O/o Pr. CIT-2, Kolkata</i>
22.08.2024 to 31.08.2024	<i>A huge number of cases had to be re-opened during the month of August 2024.</i>
01.09.2024 to 17.09.2024	<i>During this period charge was handed over by Shro Roshan Kumar, ITO, Ward-10, Kolkata to Shri Shantanu Roy, ITO, Ward-10(2), Kolkata and Shantanu Roy has no knowledge to e-file the appeal before you.</i>
18.09.2024	<i>The undersigned, ITO Ward-12(1), Kolkata is holding the charges as additional charge.</i>
18.09.2024 to 20.09.2024	<i>Necessary hardcopies of documents/paper/details required for filing 2nd Appeal before Hon'ble ITAT, Kolkata were collected and prepared.</i>
21.09.2024 to 22.09.2024	<i>Saturday and Sunday</i>
23.09.2024	<i>2nd Appeal filed</i>

In view of the above, it is requested to kindly condone the delay of 509 days in filing appeal before Hon'ble ITAT, Kolkata for the sake of substantial justice."

1.1 Considering the reasons advanced, it is appreciated that there were certain administrative difficulties in the filing of appeal on time, hence the delay is condoned and the appeal is admitted for adjudication.

2. This appeal preferred by the revenue emanates from the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (in short 'the Ld. CIT(A)] dated 03.03.2023, passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2013-14.

3. Right at the outset, the Ld. AR pointed out that the total tax effect in this case was Rs. 29,82,916/-. It was pointed out that the tax effect was well below the prescribed limit for filing of second appeal.

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

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

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

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

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

6. In case, at a later stage, it is found that these appeals are indeed covered under 'exceptions' then the department would be at liberty to move the ITAT with an MA for appropriate considerations.

7. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the court on 17.12.2024

Sd/-
[Sanjay Garg]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 17.12.2024.

AK, PS

Copy of the order forwarded to:

1. Kanya Kumari Properties Pvt. Ltd.
2. Income Tax Officer, Ward-10(2), Kolkata
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches