

**IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH KOLKATA
BEFORE
SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER
ITA No. 1689/KOL/2024
Assessment Year: 2018-19**

ITO, Ward – 36(1), Aaykar Bhavan Poorva, Kolkata-700107 West Bengal,	Vs	Kolkata Reserve Bank Employees Cooperative Credit Society Limited, 13, Netaji Subhash Road, Kolkata - 700001 West Bengal,
(Appellant)		(Respondent)
PAN: AABAK6244L		

Present for:

Appellant by : Shri Akhil Kumar, SR. DR
Respondent by : Shri Anil Kochar, Advocate

Date of Hearing : 24.12.2024
Date of Pronouncement : 30.12.2024

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the Revenue is against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC, New Delhi (hereinafter referred to as “the Ld. CIT (A)”) passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2018-19 dated 07.06.2024, which has been passed against the assessment order u/s 143(3) of the Act, dated 20.04.2021.

2. At the outset, it is noted that there is a delay of 03 days in filing the appeal. An application for condonation of delay has been filed. However, it is noted from the Limitation Certificate of the Ld. Pr. CIT that the appellate order of the Ld. CIT(A) was received in his office on 15.07.2024 and the appeal has been filed on 09.08.2024. Hence, there is no delay and the appeal has been filed in time and is admitted for adjudication.



3. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less than Rs.60,00,000/- as mentioned in Col. No. 10 of Form No. 36. The Ld. AR objected to the admission of the appeal as the tax effect is stated to be ₹57,06,878/- which is below ₹60,00,000/-. As per the CBDT's Instruction No. 9 of 2024 issued on 17th September, 2024, the CBDT has directed its subordinate authorities not to file appeal against the order of the ld. CIT(Appeals) before the Tribunal if the tax effect by virtue of relief given by the ld. CIT(Appeals) is less than Rs.60,00,000/-. Such order could only be challenged if it comes within the exceptions provided in the Instruction. Ld. Sr. DR could not rebut this fact nor could he demonstrate how the appeal was covered under any of the exceptions; therefore, this appeal is not maintainable.

4. On due consideration of the above facts and circumstances, we dismiss this appeal of the Revenue on account of low tax effect. However, in case on re-verification of the facts at the end of the Ld. Assessing Officer, it emerges that the tax effect is more than the limit for filing the appeal or this case falls under any of the exceptions provided in the instruction, then the Revenue will be at liberty to file a Miscellaneous Application for recall of this order and revival of the appeal. Such an application should be filed within the time limit provided in the Act.

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

Order pronounced in the Court on 30th December, 2024 at Kolkata.

Sd/-

(PRADIP KUMAR CHOUBEY)
JUDICIAL MEMBER

Sd/-

(RAKESH MISHRA)
ACCOUNTANT MEMBER

Kolkata, Dated 30.12.2024

*SS, Sr.Ps



आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

Sr. PS/ Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata