

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

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

**I.T.A. No.1595/Kol/2024**  
Assessment Year: 2013-14

**ITO, Kolkata.....Appellant**

**vs.**

**Kamlapati Properties Pvt. Ltd.....Respondent**

**2<sup>nd</sup> Floor, 30, Chittaranjan Avenue,  
Bowbazar, W.B. – 700012.  
[PAN: AAECK6866F]**

**Appearances by:**

Shri Sailen Samadder, Addl. CIT-Sr. DR, appeared on behalf of the appellant.  
Shri Anil Kochar, Advocate, appeared on behalf of the Respondent.

Date of concluding the hearing : January 01, 2025

Date of pronouncing the order : January 01, 2025

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the revenue against the order dated 21.03.2024 of the National Faceless Appeal Centre [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, the Ld. Counsel for the assessee submitted 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/- |

3. In the present case, the tax effect by the revenue is less than Rs.60,00,000/-. We note that this appeal had been filed by the revenue on 29.07.2024 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*.

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 this Tribunal for recalling of this order.

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

***Kolkata, the 1<sup>st</sup> January, 2025.***

**[Sanjay Awasthi]  
Accountant Member**

**[Sonjoy Sarma]  
Judicial Member**

Dated: 01.1.2025.

RS

*Copy of the order forwarded to:*

1. ITO, Kolkata
2. Kamlapati Properties Pvt. Ltd
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches