

आयकर अपीलीय अधिकरण  
कोलकाता 'B' पीठ, कोलकाता में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य  
एवं  
श्री संजय अवस्थी, लेखा सदस्य  
के समक्ष  
Before

SRI SANJAY GARG, JUDICIAL MEMBER  
&  
SRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No.: 2311/KOL/2024  
Assessment Year: 2019-20

*A.C.I.T, Central Cir-3(2), Kolkata* ..... *Appellant*

*Vs.*

*Eskag Pharma Pvt. Ltd.* ..... *Respondent*  
*AG-112, Sector II, Salt Lake City,*  
*North 24 Parganas, Salt Lake,*  
*Sech Bhawan S.O.*  
*West Bengal-700091.*  
*(PAN: AAACE5646H)*

**Appearances:**

**Appellant represented by :** *Shri Rajeeva Kumar, Advocate*  
**Respondent represented by :** *Shri P. N. Barnwal, CIT, DR*

Date of concluding the hearing : 15.01.2025  
Date of pronouncing the order : 15.01.2025

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal filed by the Revenue is directed against the order dated 16.07.2024 of the Commissioner of Income Tax (Appeals), Kolkata-21 [hereinafter referred to as Ld. 'CIT(A)'] for Assessment Year 2019-20.

2. It is seen, at the outset, that the tax effect on the disputed additions before us is less than Rs. 60 lakh as prescribed in the CBDT's latest Circular No. 09/2024 dated 17.09.2024 for filing appeals by the Revenue before this Tribunal.

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

3. The Ld. DR has fairly admitted that tax effect involved in this appeal is less than the prescribed monetary limit of Rs. 60 lakh.

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

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

**Order pronounced in the open Court.**

*Sd/-*  
**[Sanjay Awasthi]**  
Accountant Member

*Sd/-*  
**[Sanjay Garg]**  
Judicial Member

Dated: 15.01.2025

*Jd., Sr.P.S)*

*Copy of the order forwarded to:*

1. **Appellant – ACIT, Circle-3(2), Kolkata**
2. **Respondent – Eskag Pharma Pvt. Ltd.**
3. CIT(A), Kolkata-21
4. Pr. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches