



**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH, RANCHI**

(SMC)

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No.363/RAN/2024

Assessment Year:2016-17

ITO,Ward-1(1), Dhanbad,	Vs.	Kalyan Barla, Dhanbad
PAN/GIR No. ALVPB6683L		
(Appellant)	..	(Respondent)

Assessee by : None(Submission filed)
Revenue by : Shri Khubchand T.Pandya, Sr.DR

Date of Hearing : 23/01/2025
Date of Pronouncement : 27/01/2025

ORDER

1. This captioned appeal filed by the Revenue emanates from the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi (In short 'the Id. CIT(A)') dated.16.07.2024 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2016-17 as per the grounds of appeal on record. This appeal was heard and disposed off on low tax effect.

2. At the very outset, the Id. DR submitted that the tax effect in this case is Rs.2,65.664/-.

As evident from the aforesaid submission the tax effect is below the tax limit for filing appeal before the Tribunal as contemplated by the recent Circular of CBDT No. 09/2024, dated 17.09.2024.

3. That as per the said Circular No. 09/2024, it is mandated that appeal to be filed by the Revenue before the Tribunal has to be of the monetary limit of Rs.60,00,000/- and above. The relevant extract of the aforesaid circular is as follows:

“2. As a step towards management of litigation, it has been decided by the Board to revise the monetary limits for filing of appeals in Income-tax cases as stated in para 4.1 of the aforementioned Circular as follows:

Sl.no.	Appeals/SIPs in Income-tax matters	Monetary Limit (Tax effect in Rs.)
1.	Before Income Tax Appellate Tribunal	60 Lakhs
2.	Before High Court	2 Crore
3.	Before Supreme Court	5 Crore

3. Monetary limits given in paragraph 2 with regard to filing appeal/ SLP shall be applicable to all cases including those relating to TDS/ TCS under the Income-tax Act, 1961 with exceptions as per paras 3.1 and 3.2 of Circular No. 5/2024 dated 15.03.2024, where the decision to appeal/ file SLP shall be taken on merits, without regard to the tax effect and the monetary limits.”

4. In view of the directives pertaining to the circular which is binding on the Department and after hearing the submissions of the Id. DR, I dismiss this appeal of the Revenue on low tax effect. However, in the near future if this case falls within any of the “exceptions” then in such situation the Revenue shall be at liberty to apply for restoration of such appeal as per law before the Tribunal.

5. As per the above terms, this appeal of the Revenue is dismissed on the ground of low tax effect.

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

Order pronounced in the open court on 27/01/2025.

Sd/-

(Partha Sarathi Chaudhury)
JUDICIAL MEMBER

Ranchi;
S.S, SPS

Dated 27 /01/2025

Copy of the Order forwarded to :

1. The Appellant :
ITO,Ward-1(1)
Dhanbad.
- 2.The Respondent:,
Kalyan Barla,
Dhanbad.
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Patna

		Date	Initial	
1.	Draft dictated on	23.01.2025		Sr.PS
2.	Draft placed before author	27.01.2025		Sr.PS
3.	Draft proposed & placed before the second member			JM
4.	Draft discussed/approved by Second Member.			JM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the SPS			
10.	Date of dispatch of Order.			