

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 638/Coch/2023  
Assessment Year: 2013-14**

ACIT, Circle - 1 ..... Appellant  
Public Librry Building  
Sastri Road, Kottayam 686001

Vs.

Stephen Pathickal Kurian ..... Respondent  
Pathickal, Veliyannoor  
Menachil, Kottayam 686638  
[PAN: CGCPS1477H]

Appellant by: ----- None -----  
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 09.12.2024  
Date of Pronouncement: 29.01.2025

**ORDER**

**Per: Inturi Rama Rao, AM**

This is an appeal filed by the Revenue directed against the order of the National Faceless Appeal Centre, Delhi ('CIT(A)' for short) dated 09.07.2023 for the Assessment Year 2013-14.

2. It is stated before us that the tax effect in the present appeal is less than Rs.60 lakhs and therefore, the Circular No. 9/2024 dated 17.09.2024 issued by the Central Board of Direct Taxes (CBDT) in exercise of its power vested under Sec.268A(1) of the IT Act comes into play wherein, the monetary limit for filing the appeal by the Revenue before the ITAT and various High Courts as well as Apex Court are revised with an object of reducing the tax litigation. Vide para 2 of the said circular (supra) it is stated that in cases where the tax effect in

the appeals to be filed before the Appellate Tribunal does not exceed Rs.60 lakhs appeals should not be filed. Thus, taking a note of CBDT Circular No. 9/2024 dated 17.09.2024 and considering the fact that the tax effect in the instant appeal is less than Rs.60 lakhs, the present appeal deserves to be dismissed as not pressed / not maintainable. However, we make it clear that the issues raised in the instant appeal are left open to be examined in the appropriate proceedings, if arises, in future. At the same time, we also make it clear that if the appeal falls in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order if so advised. Accordingly, in the light of CBDT Circular No. 9/2024 dated 17.09.2024, the appeal filed by the Revenue stands dismissed.

3. In the result, the appeal filed by the Revenue stands dismissed.

Order pronounced in the open court on 29<sup>th</sup> January, 2025.

Sd/-  
**(PRAKASH CHAND YADAV)**  
**JUDICIAL MEMBER**

Sd/-  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

Cochin, Dated: 29<sup>th</sup> January, 2025.

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin