

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA
श्री राजेश कुमार, लेखा सटस्य एवं श्री संजय शर्मा, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No.403/Kol/2024
Assessment Year: 2015-16

JCIT (In Situ), Circle-4(1), Kolkata	Vs.	Supreme Paper Mills Ltd. (PAN: AADCS 740 A)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	22.01.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	31.01.2025
For the assessee / निर्धारिती की ओर से	Shri S. K. Pransukha, FCA
For the revenue / राजस्व की ओर से	Shri Sanjay Paul, Addl. CIT

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the revenue against the order of Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 16.03.2023 for AY 2015-16.

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 in the revenue's appeal is less than Rs.60,00,000/-. We note that this appeal had been filed by the revenue on 28.02.2024 and since the tax effect is within the monetary limit for filing appeals before Tribunal and in view of the Circular of CBDT (supra) at the first place, the 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 before this Tribunal a petition for recalling of this order.

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

Order is pronounced in the open court on 31st January, 2025

Sd/-

(Sonjoy Sarma /संजय शर्मा)
Judicial Member/न्यायिक सदस्य
Dated: 31st January, 2025

Sd/-

(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- DCIT, Circle-4(1), Kolkata
2. Respondent – M/s Supreme Paper Mills Ltd., 12, Darga Road, Park Circus, Kolkata-700017.
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata