

**THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, KOLKATA**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 1365/KOL/2024
Assessment Year: 2020-2021**

***Income Tax Officer,.....Appellant
Ward-25(1), Kolkata,
2, Gariahat Road, Kolkata-700068***

-Vs.-

***Tanmoy Ghosh,.....Respondent
63, Rabindra Nagar, Laskarpur,
P.S. Sonarpur, Kolkata-700153
[PAN: AXGPG3528E]***

Appearances by:

*Shri Somnath Das Biswas, Sr. D.R., appeared on behalf
of the Revenue*

N o n e, appeared on behalf of the assessee

Date of concluding the hearing: January 21, 2025

Date of pronouncing the order: January 30, 2025

O R D E R

The present appeal is directed at the instance of Revenue against the order of Id. Commissioner of Income Tax (Appeals) , National Faceless Appeal Centre (NFAC), Delhi dated 6th May, 2024 passed for Assessment Year 2020-21.

2. With the assistance of Id. Departmental Representative, I have gone through the grounds raised by the Revenue. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less

than Rs.60,00,000/-. As per CBDT Instruction bearing No. 9 of 2024 issued on 17th September, 2024, CBDT has directed its subordinate authorities not to challenge the order of ld. CIT(Appeals) before Tribunal if tax effect by virtue of relief given by the ld. CIT(Appeals) is less than Rs.60,00,000/-. Such order could only be challenged if it comes within exceptions provided in the Instruction. Therefore, this case does not fall in any of the exceptions and, this appeal is not maintainable.

3. On due consideration of the above facts and circumstances, I dismiss this appeal of the Revenue for want of tax effect. However, in case on re-verification of the facts at the end of the Assessing Officer, it comes out that tax effect is more or this case falls in any of the exceptions provided in this Instruction. Then Revenue will be at liberty to file Miscellaneous Application for revival of this appeal. Such application should be filed within the time limit provided in the Act.

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

Order pronounced in the open Court on 30/01/2025.

Sd/-

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 30th day of January, 2025

*Copies to :(1) Income Tax Officer,
Ward-25(1), Kolkata,
2, Gariahat Road, Kolkata-700068*

*(2) Tanmoy Ghosh,
63, Rabindra Nagar, Laskarpur,
P.S. Sonarpur, Kolkata-700153*

*(3) Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre (NFAC),
Delhi;*

(4) CIT - , Kolkata;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.