

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH(SMC),
RANCHI**

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

ITA No. 404/Ran/2024

(Assessment Year 2017-18)

D.C.I.T., Circle-1, Jamshedpur.	Vs.	Timnana Venkat Srinivas Rao, G-4, Ram Deo Bagan, Ramdeo Bagan Golmuri, Jamshedpur-831009 (Jharkhand) PAN No. AKVPR 4271 P
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Ashok Gautam, Sr.DR
Date of hearing	17/02/2025
Date of pronouncement	17/02/2025

ORDER

PER: PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER:

1. This appeal preferred by the revenue emanates from the order of National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals) [in short, the Id. CIT(A)] dated 27/08/2024 for the Assessment Year (AY) 2017-18 as per the grounds of appeal on record.
2. At the time of hearing, none appeared on behalf of assessee, though, the notice of hearing have been duly served as per registered address.
3. Submissions of the learned Senior Departmental Representative (Id. Sr.DR) for the revenue are recorded and the matter is taken as heard.
4. I find from perusal of Form-36, the total tax effect in the present appeal is only Rs. 4,93,128/- which is less than the monetary limit of Rs.60.00 lacs for filing appeal before Income Tax Appellate Tribunal (ITAT), as fixed by the Central Board of Direct Taxes (CBDT), in its latest Circular No.09/2024 dated 17/9/2024. Thus, the appeal filed by the revenue is not maintainable and deserve to be dismissed.

5. On the other hand, the learned Senior Departmental Representative (Id. Sr. DR) for the Revenue after going through Form-36 submitted that the Revenue may be given liberty to file the appropriate application for seeking the revival of appeal, in case at later stage, it is found that tax effect income or the appeal is covered by any of the exceptions of circulars of CBDT.
6. I have considered carefully the documents on record and the submissions of the Id. Sr.DR for the revenue. I have observed that the tax effect in this appeal is of Rs. 4,93,128/-, which is less than the monetary limit of Rs.60.00 lacs as fixed by CBDT Circular No. 09/2024 dated 17/09/2024 for filing appeal before the Tribunal. Hence, the appeal filed by the Revenue is dismissed. However, the Revenue is given liberty to get the appeal revived, if at later stage, it is found that grounds raised by the Revenue is covered by any of the exceptions clause of the circular of CBDT. As per above terms, appeal of the Revenue is dismissed.
7. In the result, this appeal of revenue is dismissed.

Order announced in open court on 17th February, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Ranchi, Dated: 17/02/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi