

आयकर अपीलीय अधिकरण
कोलकाता 'ए' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

श्री जॉर्ज माथान, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 1455/KOL/2024
Assessment Year: 2017-18**

ITO, Ward-27(1), Haldia (Appellant)	Vs.	H Port Emp Co Socy Limited (Respondent)
PAN: AAAAH1472L		

Appearances:

Assessee represented by : Piyush Dey, FCA.

Department represented by : Arun Kumar Meena, Addl CIT, Sr.
DR.

Date of concluding the hearing : March 6th, 2025

Date of pronouncing the order : March 21st, 2025

ORDER

PER BENCH:

This appeal filed by the Revenue is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2017-18 dated 10.05.2024, which has been passed against the assessment order u/s u/s 143(3) of the Act, dated 29.12.2019.

2. 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 mentioned



in Col. No. 10 of Form No. 36. The Ld. AR objected to the admission of the appeal as the tax effect is stated to be Rs. 57,99,612/- which is below Rs. 60,00,000/-. As per the CBDT's Circular No. 9 of 2024 issued on 17th September, 2024, the CBDT has directed its subordinate authorities not to file appeal against the order of the ld. CIT(A) before the Tribunal if the tax effect by virtue of relief given by the ld. CIT(A) is less than Rs. 60,00,000/-. Such an order could only be challenged if it comes within the exceptions provided in the Instruction. Ld. Sr. DR could not rebut this fact nor could he demonstrate how the appeal was covered under any of the exceptions; therefore, this appeal is not maintainable.

3. On due consideration of the above facts and circumstances, we dismiss this appeal of the Revenue on account of low tax effect. However, in case on re-verification of the facts at the end of the Ld. Assessing Officer, it emerges that the tax effect is more than the limit for filing the appeal or this case falls under any of the exceptions provided in the instruction, then the Revenue will be at liberty to file a Miscellaneous Application for recall of this order and revival of the appeal. Such an 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 21st March, 2025.

Sd/-

[George Mathan]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 21.03.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **ITO, Ward-27(1), Haldia.**
2. **H Port Emp Co Socy Limited, 3rd Floor Block A Operation Building, Haldia, West Bengal, 721604.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata