

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**Shri Rajesh Kumar, Accountant Member
Shri Sonjoy Sarma, Judicial Member**

**I.T.A. No. 1738/KOL/2024
Assessment Year: 2019-20
&
I.T.A. No. 1739/KOL/2024
Assessment Year: 2021-22**

**Deputy Commissioner of Income Tax,
Kolkata,**

110, Shantipally, Aayakar Bhawan,
Poorva, Kolkata - 700107

..... **Appellant**

vs.

**Lakhotia Diagnostic Service
Pvt. Ltd.,**

493/C/A Block-E Vivek Bihar,
GT Road (South), Shibpur,
West Bengal - 711102
[PAN: AAACO6522G]

..... **Respondent**

Appearances by:

Assessee represented by : Rana (Staff)

Department represented by : Pradip Kumar Mondal, CIT-DR
Jitendra Kantilal Surti, JCIT, Sr. DR

Date of concluding the hearing : 19.03.2025

Date of pronouncing the order : 03.04.2025

ORDER

Per Rajesh Kumar, Accountant Member:

These appeals filed by the Revenue emanates from the orders of Ld. Commissioner of Income Tax (Appeals), Kolkata-21 [in short 'the Ld. CIT(A)'] dated 27.12.2023 and 28.03.2024, passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Years 2019-20 and 2021-22.

2. At the very outset, the Ld. DR submitted that the tax effect/demand in this case is Rs. 20,60,901/- as evident from the order of the Ld. CIT(A) and therefore, it is below the tax limit as contemplated by the recent Circular of CBDT No. 09/2024, dated 17.09.2024.

3. That as per the said Circular No. 09/2024, it is mandated that appeal before the Tribunal has to be of the monetary limit of Rs. 60,00,000/-. The relevant extract of the aforesaid circular are as follows:

"2. As a step towards management of litigation, it has been decided by the Board to revise the monetary limits for filing of appeals in Income-tax cases as stated in Para 4.1 of the aforementioned Circular as follows:

<i>SI. No.</i>	<i>Appeals/SLPs in Income-tax matters</i>	<i>Monetary Limit (Tax effect in Rs.)</i>
<i>1.</i>	<i>Before Income Tax Appellate Tribunal</i>	<i>60 lakh</i>
<i>2.</i>	<i>Before High Court</i>	<i>2 crore</i>
<i>3.</i>	<i>Before Supreme Court</i>	<i>5 crore</i>

3. Monetary limits given in paragraph 2 above with regard to filing appeal/SLP shall be applicable to all cases including those relating to TDS/TCS under the Income-tax Act, 1961 with exceptions as per paras 3.1 and 3.2 of Circular No. 5/2024 dated 15.03.2024, where the decision to appeal/file SLP shall be taken on merits, without regard to the tax effect and the monetary limits."

4. In view of the directives pertaining to the circular which is binding on the Department and after hearing the submissions of the Ld. DR, we dismiss these appeals of the Revenue on low tax effect. However, in the near future if this case falls within one of the exceptions, then in such situation the Revenue shall be at liberty to apply for restoration of these appeals as per law before the Tribunal.

5. In the result, appeals filed by the Revenue are dismissed.

Order pronounced on 03.04.2025.

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Rajesh Kumar]
Accountant Member

Dated: 03.04.2025
AK, PS

Copy of the order forwarded to:

1. Lakhotia Diagnostic Service Pvt. Ltd.,
2. Deputy Commissioner of Income Tax, Kolkata
3. CIT (A)
4. CIT
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches