

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**(HYBRID COURT)**

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER  
AND SH. KRINWANT SAHAY, ACCOUNTANT MEMBER**

**I.T.A. No. 21/Asr/2024**  
Assessment Year: 2014-15

Income Tax Officer,  
Income Tax Office,  
Ferozepur

Vs.

Jagat Agro, Model Town,  
Guruharsahai Ferozepur  
152022, Punjab

[PAN: AABAJ 2188A]

**(Appellant)**

**(Respondent)**

Appellant by : Written submissions  
Respondent by : Sh. Manpreet Singh Duggal, Sr. D.R.  
Date of Hearing : 18.03.2025  
Date of Pronouncement : 24.03.2025

**ORDER**

**Per Udayan Dasgupta, J.M.:**

The following appeals has been filed by the revenue (AO) against the order of the Id. CIT(A) NFAC, Delhi passed u/s 250(6) of the Act,1961, the details of which are as follows:

ITA/212/Asr/2024, Asstt Year: 2014-15 Jagat Agro: (PAN: AABAJ 2188A)

2. At the hearing, the assessee has pointed out at the very onset that the tax effect involved in the appeal filed by the department is less than the stipulated limit prescribed by the CBDT circular No. 09/2024 dated 17/09/2024, and as such the appeal filed by the revenue is not maintainable and cannot be proceeded with.

3. The tax effect as per the memorandum of appeal in Form 36 filed by the revenue are as follows:

Jagat Agro: (PAN: AABAJ 2188A) As per Form 36: Rs. 59,45,413/-

4. It is prayed that since the tax effect in the said matter is below the prescribed threshold, the appeal of the department may kindly be dismissed.

5. The Ld. DR has not controverted the Tax computation and admitted that appellant case do not fall within the exceptions provided in the aforesaid CBDT Circular, and he has no objection to the request of the assessee since the tax effect in the said matter is below the prescribed threshold limit for filing the appeal by the department.

6. Having heard both the sides and perusal of record, we find that the tax effect involved in the appeal is below the prescribed threshold limit for filing the appeal by

the department in terms of the *CBDT Circular No. 09/2024 dated 17/09/2024*. The Ld. DR for the appellant has stated that this is a matter involving low- tax-effect as per *CBDT Circular No. 09 of 2024 dated 17<sup>th</sup> of September 2024* wherein the mandatory limit for Department to file appeal before the Income Tax Appellate Tribunal is further increased to Rs.60,00,000/-, and he submitted that the present appeals, as regards mandatory limit are concerned, does not fall in any of the exceptions prescribed in the Circular No.5 dated 15.3.2024 issued earlier.

7. As per CBDT Circular No.09 of 2024 monetary limit for filing appeal before the Income Tax Appellate Tribunal is Rs. 60,00 000/-. The relevant Paras 2, 3 & 5 of said Circular read as under:-

“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 ?)</i>
1.	<i>Before Income Tax Appellate Tribunal</i>	<i>60 lakh</i>
2.	<i>Before High Court</i>	<i>2 crore</i>
3.	<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. *It is clarified that an appeal should not be filed merely because the tax effect in a case exceeds the monetary limits prescribed above. Filing of appeal in such cases is to be decided on merits of the case. The officers concerned shall keep in mind the overall objective of reducing unnecessary litigation and providing certainty to taxpayers on their Income-tax assessments while taking a decision regarding filing an appeal.*

5. *The modifications shall come into effect from the date of issue of this Circular. This Circular will apply to SLP/appeals to be filed henceforth in SC'HCs/Tribunal. It shall also apply to the SLPs/appeals pending before Supreme Court/High Courts/Tribunals, which may accordingly be withdrawn."*

8. We make it clear that the appellants shall be at liberty to point out the cases which are wrongly included in the appeal so summarily dismissed, either owing to wrong computation of tax effect, or owing to such cases being covered by the permissible exceptions, or for any other reason, and thus, the department shall be at liberty to revive the appeal in situ.

9. In the light of the above discussions, and in the light of the CBDT Circular dated CBDT Circular No.09 of 2024 monetary limit for filing appeal before the Income Tax Appellate Tribunal is Rs. 60,00,000/- and above. Therefore, the appeal of the revenue would be liable to be dismissed as withdrawn. Accordingly, the appeal filed by the Revenue is dismissed.

10. In the result, the appeal filed by the revenue is dismissed as not maintainable.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 24.03.2025

**Sd/-**  
**(Krinwant Sahay)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy

By Order