

IN THE INCOME TAX APPELLATE TRIBUNAL, DIVISION BENCH, JODHPUR

HEARING THROUGH: VIRTUAL MODE

BEFORE: SHRI. LALIET KUMAR, JM & DR. MITHA LAL MEENA, AM

ITA No. 409/Jodh/ 2023
Assessment Year : 2014-15

The ITO Phalodi-342301 Rajasthan	Vs.	Balesar Kray Vikray Sahakari Samiti Limited 1, Bus Stand, Balesar, Jodhpur- 342023, Rajasthan
PAN NO: AACAB1751C		
Appellant		Respondent

ITA No. 383/Jodh/ 2023
Assessment Year : 2015-16

The ITO W 1 1 Jodhpur- 342001 Rajasthan	Vs.	Kailash Chandra Garg 21/817 Chopasani Housing Board, Jodhpur, Rajasthan- 342008
PAN NO: AAQPG4990D		
Appellant		Respondent

Assessee by : Ms. Damini Baid, C.S. / LL.B
Revenue by : Shri Karni Dan, Addl. CIT (Sr. D.R)
Date of Hearing : 21/05/2025
Date of Pronouncement : 02/06/2025

आदेश/Order

PER LALIET KUMAR, J.M:

These two appeals have been filed by the Revenue against the separate orders of the Ld. CIT (A), NFAC, for A.Y. 2014-15 and 2015-16, respectively.

2. At the outset, it was brought to our notice that the tax effect involved in both these appeals is below the monetary threshold specified by the Central Board of Direct Taxes (CBDT) for filing appeals before the Income Tax Appellate Tribunal.

3. As per the latest CBDT Circular No. 09/2024 dated 17/09/2024, the monetary limit for filing appeals before the ITAT by the Revenue has been revised to Rs. 60,00,000/-. Upon perusal of the records, it is observed that the tax effect in the present appeals is significantly below the said threshold:

- In ITA No. 409/Jodh/2023 (A.Y. 2014-15), the disputed tax is Rs.1,46,710/-.
- In ITA No. 383/Jodh/2023 (A.Y. 2015-16), the assessed income is Rs.11,08,963/- and there is no tax demand raised, indicating that even on notional basis, the tax effect is below Rs. 60,00,000/-.

4. The Ld. Departmental Representative has not placed on record any material to demonstrate that the case falls within any of the exceptions carved out in the Circular, which would justify the maintainability of these appeals despite low tax effect.

5. In view of the above, we hold that these appeals are not maintainable and are liable to be dismissed on account of low tax effect.

6. Accordingly, both the appeals filed by the Revenue are dismissed.

7. In the result, both the appeals of the Revenue are dismissed.

(Order pronounced in the open Court on 02/06/2025)

Sd/-
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Sd/-
(LALIET KUMAR)
JUDICIAL MEMBER

AG

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, JODHPUR
6. Guard File

आदेशानुसार / By order,
सहायक पंजीकार / Assistant Registrar