



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

**BEFORES/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA No.169/RAN/2023
Assessment Year: 2021-22

ACIT, Central Circle- Jamshedpur	Vs.	Crystal Thermotech Pvt Ld., 7/1A, Grant Lane, 1 st floor, Room No.1C Kolkata
PAN/GIR No.AAFCC 4542 F		
(Appellant)	..	(Respondent)

Assessee by : Shri Akshya Ringasia Adv
Revenue by : Sri Khub Chand Pandya, Sr DR

Date of Hearing : 09/06/2025
Date of Pronouncement : 09/06/2025

ORDER

Per Bench

This is an appeal filed by the revenue against the order of the Id CIT(A), Patna-3 dated 4.5.2023 in Appeal No. CIT(A), Patna-3/10138/2020-21 for the assessment year 2021-22.

2. Shri Khub Chand Pandya, Id Sr DR appeared for the revenue and Shri AkshyaRingasia, Id AR appeared for the assessee.

3. At the very outset, Id AR submitted that the tax effect in this appeal is Rs.54,35,238/- and hence, in view of the CBDT Circular No.9 /2024 dated 17.9.2024, the revenue could not have filed appeal where the tax effect is below Rs.60,00,00/-. Hence, it was his prayer that the appeal of the revenue is not maintainable. Ld Sr DR accepted that the tax effect is below the threshold limit prescribed by the CBDT vide the above circular.

3. We have considered the rival submissions. A perusal of the assessment order as well as order of Id CIT(A) shows that the disputed addition is only Rs.54,35,238/-, which is below the monetary limit fixed by CBDT of Rs.60,00,000/- for filing of appeal by the revenue before the ITAT. As the tax effect is below Rs.60,00,000/-, we are of the view that the appeal filed by the revenue is not maintainable and consequently, same stands dismissed.

4. In the result, appeal of the revenue stands dismissed.

Order dictated and pronounced in the open court on 9/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 09/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The appellant;ACIT, Central Circle-
Jamshedpur
2. The assessee: Crystal Thermotech Pvt Ld.,
7/1A, Grant Lane, 1st floor, Room No.1C
Kolkata
3. The CIT(A)-Patna-3
4. Pr.CIT,Jamshedpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi

