



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

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

ITA No.229/RAN/2023

Assessment Year: 2014-15

Income Tax Officer, Ward-3(4), Chaibasa	Vs.	Tarun Kanti Ghosh, House No.368, Silsila Chowk, Dimna Road, Mango, Jamshedpur
PAN/GIR No.ACVPg 3969		
(Appellant)	..	(Respondent)

Assessee by : Shri P.S.Paul, AR
Revenue by :Shri Khubchand T Pandya, Sr DR

Date of Hearing : 12/06/2025
Date of Pronouncement :12/06/2025

ORDER

Per Bench

This is an appeal filed by the revenue against the order of the Id CIT(A)-NFAC Delhi dated 5.9.2023 in Appeal No.NFAC/2013-14/10124208 for the assessment year 2014-15.

2. Shri Khubchand T Pandya, Sr DRLd CIT DR appeared for the revenue and Shri Id AR appeared for the assessee.

3. At the very outset, Id AR submitted that the tax effect in this appeal the disputed tax effect is Rs.48,52,410/-, which is below the threshold limited prescribed by CBDT in its Circular No.9 /2024 dated 17.9.2024, as per which, 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 tax effect in this appeal is Rs.48,52,410/-, 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 12/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 12/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Income Tax Officer, Ward-3(4), Chaibasa
2. The Respondent: Tarun Kanti Ghosh, House No.368, Silsila Chowk, Dimna Road, Mango, Jamshedpur
3. The CIT(A)-NFAC
4. Pr.CIT, Jamshedpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi

