

आयकर अपीलीय अधिकरण
कोलकाता 'ए' पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

श्री संजय शर्मा, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI SONJOY SARMA, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 2414/KOL/2024
Assessment Year: 2014-15**

DCIT, Central Circle-1(1), Kolkata	Vs.	Vrinda Engineers Private Limited
(Appellant)		(Respondent)
PAN: AAACV9131E		

Appearances:

Department represented by : Manas Mondal, Addl. CIT, Sr. DR.

Assessee represented by : None.

Date of concluding the hearing : 24-July-2025

Date of pronouncing the order : 05-August-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the Revenue is against the order of the Commissioner of Income Tax (Appeals)-20, Kolkata [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2014-15 dated 02.07.2024, which has been passed against the assessment order u/s 147/143(3) of the Act, dated 16.02.2022. None appeared on behalf of the assessee and the case was heard with the assistance of the Ld. DR.



1.1. The Registry has informed that the appeal filed by the Revenue is barred by limitation by 89 days. An affidavit seeking condonation of delay has been filed by the Revenue stating as under:

"I, Atanu Malik, son of Late Ajit Kumar Malik having office at Aayakar Bhawan, Poorva, 110, Shantipally, Kolkata-700 107, holding the charge of the Deputy Commissioner of Income Tax, Central Circle-1(1), Kolkata do hereby state that appeal is being filed before Hon'ble ITAT, Kolkata after the expiry of due date due to the reasons as stated below:

<i>Date</i>	<i>Reasons for delay</i>
<i>02-July-24</i>	<i>Order received in the O/o the Pr. CIT(C)-1, Kolkata</i>
<i>18-July-24</i>	<i>Appeal Scrutiny Report submitted to Range Head for his comments and forwarding the same to the O/o the Pr. CIT(C)-1, Kolkata for approval.</i>
<i>24-September-24</i>	<i>Letter received from the O/o the Pr. CIT (C)-1, Kolkata for approval of filing of Second appeal before Hon'ble ITAT, Kolkata.</i>
<i>28-November-24</i>	<i>Appeal filed before the Hon'ble ITAT. The filing of appeal delayed due to festival holidays and internal reshuffling of staff.</i>

In view of the above, it may be seen from the above table that the delay so caused in filing of the appeal before the Hon'ble ITAT, Kolkata in procedural in nature and may kindly be condoned."

1.2. Considering the application for condonation of delay and the reasons stated therein, we are satisfied that the Revenue had a reasonable and sufficient cause and was prevented from filing the instant appeal within statutory time limit. We, therefore, condone the delay and admit the appeal for adjudication.

2. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less than ₹60,00,000/- as mentioned in Col. No. 10 of Form No. 36. The Ld. AR objected to the admission of the appeal as the tax effect is stated to be ₹47,30,280/- which is below ₹60,00,000/-. As per the CBDT's Circular No. 9 of 2024 issued on 17th



September, 2024, the CBDT has directed its subordinate authorities not to file appeal against the order of the Ld. CIT(A) before the Tribunal if the tax effect by virtue of relief given by the Ld. CIT(A) is less than ₹60,00,000/-. Such order could only be challenged if it comes within the exceptions provided in the Instruction. Ld. Sr. DR could not rebut this fact nor could he demonstrate how the appeal was covered under any of the exceptions; therefore, this appeal is not maintainable.

3. On due consideration of the above facts and circumstances, we dismiss this appeal of the Revenue on account of low tax effect. However, in case on re-verification of the facts at the end of the Ld. Assessing Officer, it emerges that the tax effect is more than the limit for filing the appeal or this case falls under any of the exceptions provided in the instruction, then the Revenue will be at liberty to file a Miscellaneous Application for recall of this order and revival of the appeal. Such an application should be filed within the time limit provided in the Act.

4. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on 5th August, 2025.

Sd/-

[Sonjoy Sarma]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 05.08.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **DCIT, Central Circle-1(1), Kolkata.**
2. **Vrinda Engineers Private Limited, 181/B, C.R. Avenue, Kolkata, West Bengal, 700007.**
3. CIT(A)-20, Kolkata.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata