

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA
(Through virtual hearing at Kolkata)**

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI RAJESH KUMAR, AM**

**ITA No. 210/PAT/2019
(Assessment Year:2010-11)**

**Asst. Commissioner of Income-
tax, Circle-4,
4th Floor, LNJP Bhawan,
Dak Bunglow Road, Patna
(Appellant)**

**M/s Shandilya Syndicate & Co.
Opp. Road No.5, Punaichak,
Patna-800023, Bihar
Vs.
(Respondent)**

PAN No. ABIFS5195D

Assessee by : None
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 11.08.2025
Date of pronouncement: 26.08.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the Revenue against the order of the Commissioner of Income-tax (Appeals), Patna-2, (hereinafter referred to as the "Ld. CIT(A)") dated 22.05.2019 for the AY 2010-11.

2. With the assistance of Id. DR, we have gone through facts and the grounds raised by the Revenue. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less than Rs.60,00,000/-. As per CBDT Instruction bearing No. 9 of 2024 issued on 17th September, 2024, CBDT has directed its subordinate authorities not to challenge the order of Id. CIT(Appeals) before Tribunal if tax effect by virtue of relief given by the Id. CIT(Appeals) is less than Rs.60,00,000/-. Such order could only be challenged if it



comes within exceptions provided in the Instruction. Therefore, it does not fall in any of the exceptions and, the appeal is not maintainable.

- 2.1. On due consideration of the above facts and circumstances, we dismiss the appeal of the Revenue for want of tax effect. However, in case on re-verification of the facts at the end of the Assessing Officer, it comes out that tax effect is more or this case falls in any of the exceptions provided in this Instruction. Then Revenue will be at liberty to file Miscellaneous Application for revival of the appeal. Such application should be filed within the time limit provided in the Act.
3. In the result, all the appeal of the Revenue is dismissed.

Order pronounced in the open court on 26.08.2025.

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 26.08.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna