

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member
and Shri Ratnesh Nandan Sahay, Accountant Member

I.T.A. No.335/Ran/2024
Assessment Year: 2013-14

ITO, Bokaro.....Appellant

vs.

Ajit Kumar.....Respondent

Qtr. No.7347, Sector-4/F, B.S. City,
Jharkhand - 827004.

[PAN: AEMPK3625H]

Appearances by:

Shri Khubchand T. Pandya, Sr. DR., appeared on behalf of the appellant.
Shri Shri Devesh Poddar, AR appeared on behalf of the Respondent.

Date of concluding the hearing : September 11, 2025

Date of pronouncing the order : September 16, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the revenue against an order dated 05.06.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the time of hearing, the ld. AR stated that the instant appeal filed by the revenue needs to be dismissed since the tax effect involved in the appeal is below the monetary limit as per Circular No.9/2024 dated 17.09.2024 issued by CBDT. The tax effect as per computation sheet is only Rs.36,85,515/-, therefore, it is liable to be dismissed as per CBDT circular dated 17.09.24.

3. On the above prayer of the ld. AR, the ld. DR did not object and agreed that the instant appeal is below the monetary limit as prescribed by CBDT circular dated 17.09.24.

4. We, therefore, considering the submissions of the parties and perusing the materials available on record, find that the instant appeal is below the monetary limit as prescribed by CBDT circular dated 17.09.24 and accordingly, the instant appeal is dismissed as tax effect is below the prescribed limit.

5. In terms of the above, the appeal of the revenue is dismissed as low tax effect.

Kolkata, the 16th September, 2025.

Sd/-
[Ratnesh Nandan Sahay]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 16.09.2025.

RS

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches