

IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH (Virtual) JODHPUR

BEFORE SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER AND  
DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER

M.A. No. 105/Jodh/2012 (Assessment Year 2007-08)  
(Arising out of ITA No. 120/Jodh/2012)

M.A. No. 106/Jodh/2012 (Assessment Year 2008-09)  
(Arising out of ITA No. 121/Jodh/2012)

And

ITA No. 120/Jodh/2012 (Assessment Year 2007-08)

ITA No. 121/Jodh/2012 (Assessment Year 2008-09)

A.C.I.T. (TDS), Jodhpur.	Vs	M/s. Shree India Sino Gums Pvt. Ltd. F-37, MIA, 1 <sup>st</sup> Phase, Basni, Jodhpur. PAN No. AABCS9076Q
Assessee by	Smt. Raksha Birla, C.A.	
Revenue by	Smt. Anuradha, Addl. CIT-DR	
Date of Hearing	31.07.2025.	
Date of Pronouncement	20.08.2025.	

ORDER

PER DR. MITHA LAL MEENA, A.M.:

The captioned miscellaneous applications are instituted at the instant of the department against the Tribunal orders in ITA Nos. ITA No. 120 and 121/Jodh/2012 in respect with Assessment years 2007-08 and 2008-09 respectively for recalling the said appeals which are being dismissed on account of Low Tax effect without deciding the issue on merits of the case.



2. The Ld. Addl. CIT (DR) submitted that the appeals filed by the revenue were justified in view of the Para 5 of the Board's Instruction No. 03/2011 dated 9.2.2011 which says that " ...No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit specified in Para 3. In other words, henceforth, appeals can be filed only with reference to the tax effect in the relevant assessment year. However, in case of a composite order of any High Court or appellate authority, which involves more than one assessment year and common issues in more than one assessment year, appeal shall be filed in respect of all such assessment years even if the 'tax effect' is less than the prescribed monetary limits in any of the year(s), if it is decided to file appeal in respect of the year(s) in which 'tax effect' exceeds the monetary limit prescribed.....". Therefore, in view of para 5 of the aforesaid CBDT circular, there being common issues in more than one assessment year, the MAs may be allowed. The Ld. AR has no objection. Accordingly, captioned Mas of the revenue are allowe.

3. While hearing the quantum appeals, the Ld. Addl. CIT (DR) has admitted that vide its latest circular, the CBDT Circular no.09/2024, has revised the tax limits for filing appeals before the ITAT to ₹60,00,000/- with the primary objective is to reduce unnecessary tax litigation and allowing the tax authorities to focus on more significant dispute tax matters. Thus, presently the quantum



appeals are covered under low tax effect in view of latest CBDT Circular No.9/2024 dated 15 March 2024 because the disputed demand has been less than Rs. 60 lacs. Therefore, we are of the considered view that in view of latest CBDT Circular No.9/ 2024 dated 15 March 2024, the quantum appeals in pending are liable to be dismissed on low tax effect.

3. Accordingly, in the light of the aforesaid CBDT Circular No.5/ 2024 dated 15 March 2024, without going into merits of the case, we dismiss the appeals filed by the Revenue.

Order pronounced in the open Court on 20/08/2025.

- sd -

(LALIT KUMAR)  
JUDICIAL MEMBER

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Dated : 20/08/2025

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

- sd -

(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER

By Oder  
Assistant Registrar,  
Income Tax Appellate Tribunal,  
Jodhpur Bench,  
Jodhpur.

