

IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE MS. SUCHITRA RAGHUNATH KAMBLE, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.249/SRT/2025

Assessment Year: 2013-14

(Hybrid hearing)

Assistant Commissioner of Income-tax, Central Circle-2, Surat, Room No. 505, 5 th Floor, Aaykar Bhawan, Majura Gate, Surat-395 001	बनाम/ Vs.	Ramesh Raghavbhai Bhadani Prop. of M/s Rangeela Fashion. 14, Nirmaan Industrial Estate, A.K. Road, Fulpada, Surat- 395 007
स्थायी लेखासं./जीआइआरसं./PAN/GIR No: ADKPB 0556 F		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Appellant by	Shri Rasesh Shah, CA
राजस्व की ओर से /Respondent by	Ms. Namita Patel, Sr-DR
सुनवाई की तारीख/Date of Hearing	28/08/2025
उद्घोषणा की तारीख/Date of Pronouncement	19/09/2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 dated 09.12.2024 by the Commissioner of Income-tax (Appeals)-4, Surat [in short 'Ld. CIT(A)'] for the Assessment Year (AY) 2013-14, which in turn arises out of penalty order passed by Assessing Officer u/s 271(1)(c) of the Act dated 18.03.2022.

2. At the outset of hearing, the Ld. Authorized Representative (AR) for the assessee submits that in the present appeal tax effect is less than the monetary limit of Rs.60 lakhs fixed by CBDT Circular No.9 of 2024 dated 17.09.2024. The Ld. AR has submitted the calculation of the tax effect, which works out to Rs.30,62,301/-. Therefore, the appeal is not maintainable.

3. The Ld. DR for the revenue after going through the grounds of appeal and the working of tax effect stated that tax effect is apparently less than Rs.60 lakh. He, however, submitted that the Department may be given the liberty to approach the Tribunal if it is subsequently found that the tax effect is more than the monetary limit of CBDT Circular.

4. We have considered the submission of both the parties and perused the ground of appeal and the order of Ld. CIT(A). On perusal of order and the working provided by the Ld. AR, we find that tax effect involve in the present Revenue's appeal is Rs.30,62,301/-, which is less than prescribed limit of Rs.60 lakh fixed by CBDT's in its Circular No.9 of 20124 dated 17.09.2024 for filing appeal before the Tribunal. Therefore, this appeal of Revenue is dismissed as not maintainable; however, the Revenue is given liberty to move appropriate application if it is discovered at later stage that the tax effect is more than Rs.60 lakh or the case is covered by any exception in the said Circular.

5. In the result, the appeal of the Revenue is dismissed as indicated above.

Order pronounced in accordance with Rule 34 of ITAT Rules, 1963
on 19/09/2025 in the open court.

Sd/-
(SUCHITRA R KAMBLE)
न्यायिक सदस्य/JUDICIAL MEMBER
सूरत /Surat
दिनांक/ Date: 19/09/2025
Dkp Outsourcing Sr.P.S*

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/ ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अन्वेषित/ Copy of the order forwarded to :

- **अपीलार्थी/ The Appellant**
- **प्रत्यर्थी/ The Respondent**
- **आयकर आयुक्त/ CIT**
- **आयकर आयुक्त (अपील)/ The CIT(A)**
- **विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत/ DR, ITAT, SURAT**
- **गार्ड फाईल/ Guard File**

// True Copy //

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत