

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 355/Ran/2024
(Assessment Year-2017-18)

A.C.I.T., Dhanbad.	Vs.	Mongia Steel Limited, Burhiadih, Tundi Road, Giridih-815301 (Jharkhand) PAN No. AABCM 4621 M
Appellant/ Revenue		Respondent/ Assessee

Assessee represented by	Shri Devesh Poddar, A.R.
Department represented by	Shri Khub Chand Pandya, Sr.DR
Date of hearing	07/10/2025
Date of pronouncement	07/10/2025

ORDER

PER: BENCH

1. This is an appeal filed by the revenue against the order of the Id. CIT(A), Patna-3, Patna in Appeal No. CIT(A), Patna-3/10784/2016-17 dated 11/06/2024 for the A.Y. 2017-18.
2. Shri Khubchand T Pandya, Sr.DR appeared for the revenue and Shri Devesh Poddar, Id AR appeared for the assessee.
3. At the very outset, Id AR submitted that in this appeal the disputed tax effect is below the threshold limited prescribed by CBDT in its Circular No.9 /2024 dated 17.9.2024, as per which, the revenue could not have filed appeal where the tax effect is below Rs.60,00,00/-. Hence, it was his prayer that the appeal of the revenue is not maintainable.

4. Ld Sr. DR accepted that the tax effect involved in this appeal is below the threshold limit prescribed by the CBDT vide the above circular.
5. We have considered the rival submissions. A perusal of the assessment order as well as order of Id CIT(A) shows that the tax effect in this appeal is below the monetary limit fixed by CBDT of Rs.60,00,000/- for filing of appeal by the revenue before the ITAT. As the tax effect is below Rs.60,00,000/-, we are of the view that the appeal filed by the revenue is not maintainable and consequently, same stands dismissed.
6. In the result, appeal of the revenue stands dismissed.

Order announced in open court on 07/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 07/10/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi