

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

ITA No. 242/Ran/2023
(Assessment Year-2015-16)

I.T.O., Ward-1(1), Ranchi.	Vs.	Shri Ganpati Homes Private Limited, 102, 1st Floor, HP Chamber Beside Gopal Complex by Late, Kutcheri Road, Ranchi-834001 (Jharkhand) PAN No. AAKCS 7283 G
Appellant/ Revenue		Respondent/ Assessee

Assessee represented by	None
Department represented by	Shri Khub Chand Pandya, Sr.DR
Date of hearing	08/10/2025
Date of pronouncement	08/10/2025

ORDER

PER: BENCH

1. This is an appeal filed by the revenue against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2014-15/10126987 dated 18/09/2023 for the A.Y. 2015-16.
2. None represented on behalf of the assessee and Shri Khubchand T. Pandya, Id. Sr.DR represented on behalf of the revenue.
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. The Id. CIT(A) has quashed the assessment on the ground of reopening, there is no relief granted to the assessee in respect of merits. As there is no merits adjudicated by the Id. CIT(A) and the relief has been granted to the assessee on the basis of quashing of the reopening, we are of the view that this appeal of the revenue is hit by tax effect and exception clause would not come into play. 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 08/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 08/10/2025

**Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi