

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.189/Pat/2025
Assessment Year: 2021-22

JCIT, Central Circle, PatnaAppellant

vs.

Rakesh Kumar..... Respondent

Village- Amhara, PO Bihta,
Patna, Pin-801118. Bihar..
[PAN: AIRPK7698D]

Appearances by:

Shri Ashish Kr. Agarwal, FCA appeared on behalf of the appellant.
Md. Shadab Ahmed, CIT-DR , appeared on behalf of the Respondent.

Date of concluding the hearing : October 14, 2025
Date of pronouncing the order : October 22, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the revenue is directed against the order dated 30.01.2025 of the learned CIT(A), NFAC relating to the assessment year 2021-22.

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. He has submitted the total tax effect on the deletion of Rs.65,00,000/- assailed in the present appeal is as under:

Particular	Amount
Deletion by CIT(A)	65,00,000/-
Tax @ 60% u/s 115BBE	39,00,000

Surcharge @ 37% on income exceeding Rs.5 crores (in the present case the income originally assessed is Rs.5.46 crores and on reduction of relief allowed amounting to Rs.65,00,000/-, it comes to Rs.4.81 crores)	14,43,000/-
Total:	53,43,000/-
Add: 4% on account of Health and Education Cess on Rs.53,43,000/-	2,13,720/-
Total tax effect:	55,56,720/-

3. On the above prayer of the ld. AR, the ld. DR did not object and stated that on due verification of the records, the tax effect involved in the instant appeal is Rs.55,56,720/- which below the monetary limit as prescribed by CBDT circular dated 17.09.24.

4. We, after 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. However, we make it clear that at any stage, the case falls in any of the exceptions provided in the aforesaid circular or the tax effect exceeds monetary limit due to any factual error, in that event, the department shall be at liberty to move an appropriate application for recalling of the order.

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

Kolkata, the 22nd October, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 22.10.2025.

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