

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 179/GTY/2025
Assessment Year: 2008-09

ACIT, Central Circle-1, Guwahati,
Aayakar Bhawan Office,
Room No. 510, Central Circle-1,
5th Floor, Guwahati - 781006

.....**Appellant**
vs.

Sandeep Kumar Shah,
22, Lake Town, Block B,
4th Floor, Kolkata - 700089 **Respondent**
[PAN: APRPS6509J]

Appearances by:

Assessee represented by : None
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 15.10.2025
Date of pronouncing the order : 28.10.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal arises from the order u/s 250 r.w.s 254 of the Income Tax Act, 1961 (hereafter “the Act”), dated 08.03.2025, passed by the Ld. Commissioner of Income Tax (Appeals), Central NER, Guwahati [hereafter “the Ld. CIT(A)].

1.1 In this case, none appeared on behalf of the assessee. However, it was noticed that this case filed by the Revenue was having tax effect less than Rs. 60 lacs, being Rs. 9,36,035/- is the tax effect.

1.2 We find that the Revenue has not taken any ground which indicates that this case would be covered under exceptions mentioned in para 3.1 of CBDT Circular No. 5/2024, dated 15.03.2024.

1.3 Accordingly, this appeal is dismissed on account of low tax effect. However, liberty is granted to the Revenue to move for revival of this appeal in case, the addition is made on account of any exceptions provided in para 3.1 of the CBDT Circular (supra).

2. In result, this appeal is dismissed.

Order pronounced on 28.10.2025

Sd/-

[Manomohan Das]
Judicial Member

Sd/-

[Sanjay Awasthi]
Accountant Member

Dated: 28.10.2025

AK, Sr. PS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches