

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER
आयकर अपील सं/ITA No.2020/KOL/2025
(निर्धारण वर्ष / Assessment Year :2019-2020)

ACIT, Circle-5(1), Kolkata,	Vs	M/s Suraj Finvest Private Ltd. 687, Anandpur, EM By Pass East Kolkata-700107
PAN No. :AABCE 8702 H		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri R.K.Patodia, Advocate and Ms. Sonal Agarwal, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.B.Chakraborty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	06/11/2025
घोषणा की तारीख/ Date of Pronouncement	:	06/11/2025

आदेश / O R D E R

Per George Mathan, JM :

This is an appeal filed by the revenue against the order of the Id. Addl./JCIT(A)-9, Delhi, dated 30.10.2024.

2. The appeal of the revenue is filed belatedly by 244 days. In this regard, the department has filed application supported by an affidavit for condonation of delay. Considering the facts and circumstances of the case and the sufficient reasons stated in the affidavit by the department, the delay of 244 days in filing the present appeal by the revenue stands condoned and appeal is admitted for hearing.

3. At the outset, we found that the tax effect in the appeal of the revenue is below Rs.60 lakhs, therefore, the appeal of the revenue is not maintainable in view of the Circular No.9/2024 dated 17.09.2024. Consequently, the appeal filed by the revenue stands dismissed on account of low tax effect.

4. In the result, appeal of the revenue is dismissed.

Order pronounced in the open court on 06/11/2025.

**Sd/-
(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 06/11/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

Income Tax Appellate Tribunal, Kolkata