

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, KOLKATA**  
**BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER**  
**AND**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No.2034 & 2035/KOL/2025**

(निर्धारण वर्ष /Assessment Year : 2012-2013 & 2014-2015)

<b>I TO, Ward-37(1), Kolkata</b>	Vs	<b>Rajesh Saraf,</b> Proprietor VR Enterprises Saraf House, Kranti Nagar Jain Mandir Marg, Bilaspur, Chhattisgarh-795001
<b>PAN No. ALBPS 1386 F</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Smt. Pampa Ray, Sr. DR-JCIT
सुनवाई की तारीख / <b>Date of Hearing</b>	:	06/11/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	06/11/2025

**आदेश / ORDER**

**Per Bench:**

These two appeals filed by the revenue are directed against the order passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, both dated 07.07.2025 pertaining to assessment year 2012-2013 & 2014-2015.

2. At the time of hearing, it is found that the instant appeals filed by the Revenue are not maintainable in view of the monetary limit prescribed by the Central Board of Direct Taxes (CBDT) vide Circular No. 5/2024 dated 15.03.2024. On perusal of the records and after hearing the submissions of the learned Departmental Representative, it is observed that the tax effect involved in both the appeals is below the monetary threshold prescribed by the aforesaid CBDT Circular. On the other hand, the Department has contended that the case falls within paragraph 3.1(f) of the said Circular; however, on examination, we find that the issue involved does not fall under

any of the exceptions provided therein. Accordingly, the contention of the Department is found to be incorrect.

3. In view of the above facts and in conformity with the CBDT Circulars No. 5/2024, we hold that both appeals filed by the Revenue are not maintainable, being below the prescribed monetary limit. Accordingly, the appeals stand dismissed.

4. In the result, both appeals filed by the Revenue are dismissed.

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

Sd/-  
**(SANJAY AWASTHI)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
**(SONJOY SARMA)**

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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata