

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'D' BENCH, KOLKATA**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 1258/KOL/2025
Assessment Year: 2019-2020**

***Deputy Commissioner of Income Tax,.....Appellant
Central Circle-3(4), Kolkata,
Aayakar Bhawan Poorva, 5th Floor, Room No. 515,
110, Shanti Pally, Kolkata-700107***

-Vs.-

***Roys Institute of Competitive Examination
Pvt. Limited,.....Respondent
11/1, B.T. Road, Belghoria, Kolkata-700056
[PAN:AACCR4567N]***

Appearances by:

*Shri S.B. Chakraborty, Addl. CIT, Sr. D.R., appeared
on behalf of the Revenue*

*Shri S.K. Tulsian, Advocate and Puja Somani, C.A.,
appeared on behalf of the assessee*

Date of concluding the hearing: October 16, 2025

Date of pronouncing the order: November 21, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals), Kolkata-21 dated 28th November, 2024 passed for assessment year 2019-20.

2. The appeal is time barred by 101 days in filing the appeal by the Revenue. However, the Revenue filed an affidavit before the ITAT in support of condonation of delay of 101 days mentioning that the delay occurred due to Govt. official formalities and there was no deliberate lapse or negligence on their part. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, we are of the view that the Revenue was prevented in filing the appeal within the stipulated time. Therefore, we are inclined to condone the delay of 101 days. Hence the delay is condoned.

4. The ld. Counsel for the assessee, at the very outset, submitted that tax effect by virtue of relief given by the ld. CIT(Appeals) is less than Rs.60 lakhs and, therefore, in view of the CBDT Circular No. 9/2024 dated 17th September, 2024, the present appeal is not maintainable.

5. On the other hand, ld. D.R. could not rebut or controvert this fact.

6. With the assistance of ld. Representatives, we have gone through the record carefully. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less than ₹60,00,000/- as mentioned in Col. No. 10 of Form No. 36. which is stated to be ₹20,45,539/- and which is below ₹60,00,000/-. As per the CBDT's Circular No. 9 of 2024 issued on 17th September, 2024, the CBDT has directed its subordinate authorities not to file appeal against the order of the Ld. CIT(Appeals) before the Tribunal if the tax effect by virtue of relief given by the ld. CIT(Appeals) is less than ₹60,00,000/-. Such order could only be challenged if it comes within the exceptions provided in the Instruction. Ld. Sr. DR could not rebut this fact nor could he demonstrate how the appeal was covered under any of the exceptions; therefore, this appeal is not maintainable.

7. On due consideration of the above facts and circumstances, we dismiss this appeal of the Revenue on account of low tax effect. However, in case on re-verification of the facts at the end of the Ld. Assessing

Officer, it emerges that the tax effect is more than the limit for filing the appeal or this case falls under any of the exceptions provided in the instruction, then the Revenue will be at liberty to file a Miscellaneous Application for recall of this order and revival of the appeal. Such an application should be filed within the time limit provided in the Act.

8. In the result, the appeal filed by the Revenue is dismissed.

Order pronounced in the open Court on 21/11/2025.

Sd/-
(Rajesh Kumar)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 21st day of November, 2025

*Copies to :(1) Deputy Commissioner of Income Tax,
Central Circle-3(4), Kolkata,
Aayakar Bhawan Poorva, 5th Floor,
Room No. 515,
110, Shanti Pally, Kolkata-700107*

*(2) Roys Institute of Competitive Examination
Pvt. Limited,
11/1, B.T. Road, Belghoria, Kolkata-700056*

(3) CIT(Appeals), Kolkata-21;

- (4) CIT - ;
- (5) The Departmental Representative;
- (6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha