

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH - DB**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI MANU KUMAR GIRI, JM**

ITA No. 792-793/Coch/2025

Assessment Year: 2017-18

Income Tax Officer, Ward-1, Alappuzha Appellant

Hercules Automobiles International
Private Limited,
No.28/135A, CCSB Road,
Chungom, Alappuzha,
Kerala- 688 001.
[PAN: AABCN2898M]

vs.

..... Respondent

Assessee by: Mr. Jose Zacharia, C.A,
Revenue by: Smt. Leena Lal, Snr AR

Date of Hearing: 07.11.2025
Date of Pronouncement: 25.11.2025

ORDER

PER MANU KUMAR GIRI, JM:

These appeals filed by the revenue are directed against the same order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi, [CIT(A)] dated 08.04.2025 for Assessment Year 2017-18. Appeal in ITA No.793/Coch/2025 is a duplicate appeal inadvertently filed by the revenue hence, dismissed as duplicate appeal.

2. In ITA No.792/Coch/2025, at the outset, the Id.AR for the assessee pointed out that in the present appeal of the revenue, the appeal has a

tax effect of less than Rs.60,00,000/- and thus has been filed in contravention of the monetary limits laid down by CBDT Circular No.9/2024 dated 17.09.2024.

3. Per contra, the Id. DR for revenue could not make out a case for exceptions to CBDT Circular referred supra.

4. We have heard rival submissions and perused the referred CBDT Circular, appeal record and find that this appeal does not fall under the exceptions as enumerated by the Circular. Hence, we find that the present appeal of the revenue is not maintainable with a low tax effect in the light of CBDT Circular.

5. In the result, appeal filed by the revenue is dismissed for having a low tax effect.

Order pronounced in the open court on 25th November-2025 at Cochin.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Sd/-
(MANU KUMAR GIRI)
JUDICIAL MEMBER

Cochin, Dated: 25th November, 2025
K.B

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File