

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.1618/Kol/2025
Assessment Year: 2014-15**

ITO, Ward-3(1), Kolkata.....Appellant

vs.

Amardeep Ispat Pvt. Ltd.....Respondent

**18/1, Maharashi Devendra Road,
2nd Floor, Room No.5, Kol -7..
[PAN: AAFCA8442E]**

Appearances by:

Ruchika Sharma, Sr. DR, appeared on behalf of the appellant.
Abhishak Bansal, FCA, appeared on behalf of the Respondent.

Date of concluding the hearing : December 04, 2025

Date of pronouncing the order : December 10, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the revenue is directed against the order dated 12.06.2025 of the National Faceless Appeal Centre ['CIT(A)'] passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2014-15.

2. At the time of hearing, the ld. AR stated that the instant appeal filed by the appeal of the revenue is below the monetary limit vide Circular No.9/2024 dated 17.09.2024 issued by CBDT and in the computation sheet, it is mentioned that the total tax effect is Rs.31,37,388/-, therefore, the appeal of the revenue may be dismissed since the tax effect involved in the appeal.

3. The ld. DR has not objected to the above contention of the ld. AR.

4. Upon hearing both the submissions of the parties and perusing the materials available on record, we find that the present appeal of the assessee is below the monetary limit as prescribed by CBDT Circular No.9/2024 dated 17.09.2024 and accordingly, the instant appeal is dismissed as tax effect.

5. In the result, the appeal of the revenue is dismissed as low tax effect.

Kolkata, the 10th December, 2025.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 10.12.2025.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches