

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-RANCHI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member**  
**and Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No.444/Ran/2024**  
Assessment Year: 2015-16

**ACIT, Jamshedpur.....Appellant**  
vs.

**Kilburn Management Services Pvt. Ltd.....Respondent**

119, 4<sup>th</sup> Floor, D Block, White House,  
Park Street, Kol-700016.  
[PAN: AABCK1160H]

**Appearances by:**

Shri Sumit Dasgupta, Sr. DR, appeared on behalf of the appellant.  
Shri Akshay Ringasia, AR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 17, 2025  
Date of pronouncing the order : December 18, 2025

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the revenue is directed against the order of the NFAC, Delhi (hereinafter referred to as "ld. CIT(A)") dated 25.09.2024 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. At the time of hearing, the Ld. DR submitted that although the tax effect involved in the present appeal is below the monetary limit prescribed under CBDT Circular No. 9 of 2024, the case falls under the exception clause provided in the circular and, therefore, the appeal of the Revenue deserves to be adjudicated on merits.

3. Per contra, the Ld. AR for the assessee strongly objected to the said submission and contended that CBDT Circular No. 9 of 2024 prescribes the monetary limit of ₹60,00,000 for filing appeals before the Tribunal and in the present case, the tax effect is only ₹15,74,009/-, which is far below the prescribed limit. Even, the case of the present assessee does not fall under any of the exceptions clause enumerated in the said

circular. Therefore, the appeal of the Revenue is liable to be dismissed in limine on account of low tax effect. The Ld. AR further submitted that the assessment was framed under section 147 of the act by determining additional income at ₹49,94,000 which amount was already disclosed by the assessee in its return of income and duly reflected in the Profit & Loss Account for the relevant assessment year. The alleged escaped income of ₹49,94,000/- formed an integral part of the regular books of account maintained by the assessee. No rejection of books of account was made under section 145 of the Act the Act. Besides, that the Ld. CIT(A), while passing the order challenged before the Tribunal, categorically held that the transactions were genuine, they were duly recorded in the books of account, and no infirmity was found in the documents furnished by the assessee. Hence, even on merits, the case does not fall within any exception permitting Revenue appeal despite low tax effect.

4. We have heard the rival submissions and perused the material available on record. We find that the assessee had filed its return of income declaring income of ₹1,75,07,460/- which was duly reflected in the Profit & Loss Account. The alleged escaped income amount of ₹49,94,000 was already included in the said declared profit. Therefore, any separate addition of the same amount would clearly result in double taxation, which is impermissible in law. Further, while making the addition, the Assessing Officer did not reject the books of account under section 145 of the Act. The Ld. CIT(A), after examining the facts and evidences on record, found no infirmity in the submissions made by the assessee and granted relief. Thus, on facts as well as in law, the addition cannot be sustained. Considering the low tax effect of ₹15,74,009/-, which is below the monetary limit prescribed under CBDT Circular No. 9 of 2024, and the fact that the case does not fall under any exception, and the merits of the case being fully in favour of the assessee.

Accordingly, the appeal filed by the Revenue is dismissed both on account of low tax effect as well as on merits.

5. In the result, the appeal of the Revenue is dismissed.

***Kolkata, the 18<sup>th</sup> December, 2025.***

Sd/-  
**[Ratnesh Nandan Sahay]**  
**Accountant Member**

Sd/-  
**[Sonjoy Sarma]**  
**Judicial Member**

Dated: 18.12.2025.

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