

आयकर अपीलीय अधिकरण, सूरत न्यायपीठ, सूरत
IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
आयकर अपील सं./ITA No. **628/SRT/2025** (AY 2012-13)

(Physical hearing)

Income Tax Officer, Ward-1(2)(6), Surat, Room No.303, Anavil Business Centre, Hazira Road, Adajan, Surat-395009	बनाम Vs	Vikrambhai Mangaldas Mehta 2, Shankheshwar Apartment, Rander Road, Opp. Navyug College, Adajan, Surat-395 009 [PAN : ABXPM 7448 L]
अपीलार्थी/Appellant		प्रत्यर्थी /Respondent

निर्धारिती की ओर से /Assessee by	Shri Deep Shah, AR
राजस्व की ओर से /Revenue by	Shri Ajay Uke– Sr-DR
सुनवाई की तारीख/Date of hearing	15.09.2025
उद्घोषणा की तारीख/Date of pronouncement	28.11.2025

Order under section 254(1) of Income Tax Act

PER DINESH MOHAN SINHA, JUDICIAL MEMBER:

This appeal by assessee is directed against the order of Ld. Commissioner of Income-tax, Appeal,Addl/JCIT(A)-8, Mumbai [for short, "Ld. CIT(A)"] dated 17.03.2025 for the assessment year 2012-13, which in turn arises out of an assessment order passed by the Assessing Officer (in short, "AO") under section 143(3) r.w.s 147 of Income Tax Act, 1961 ('the Act') on 04.12.2019.

2. At the outset of hearing the Ld. Authorized Representative (AR) for the assessee submits that in the present appeal tax effect is less than the mandatory limit fixed by CBDT Circular No.9 of 2024 dated 17.09.2024. Therefore, the appeal is not maintainable. Ld. AR for the assessee further invited our attention on column-10 of the Form-36, wherein the tax effect is written as Rs.2,43,003/-, which is below the monetary limit of Rs.60 lakhs.

3. The Ld. DR for the revenue after going through the grounds of appeal and the working of tax effect mentioned in column-10 of Form 36 submits that tax effect since to be less than Rs.60 lakh. It is further seen that the case does not fall under the exemption provided in para 3.1 of Circular No.5/2024 dated 15.03.2024 including clause(h) relating to organized tax evasion including cases of bogus capital gain/loss through penny stock and cases of accommodation entries. Therefore the appeal should be dismissed as not maintainable.

4. We have considered the submission of both the parties and perused the ground of appeal and the order of Ld. CIT(A). On perusal of order and the working provided in column-10 of Form-36, we find that tax effect involve in the present Revenue's appeal is less than prescribed limit of Rs.60 lakh fixed by CBDT's in its Circular No.9 of 20124 dated 17.09.2024 for filing appeal before the Tribunal. Therefore, this appeal of Revenue is dismissed as not maintainable, however, the Revenue is given liberty to move appropriate application if it is discovered at later stage that the tax effect is more than Rs.60 lakh.

5. In the result, the appeal of the Revenue is dismissed as indicated above.
Order announced at the time of hearing of appeal on 28/11/2025 in the Virtual Court hearing.

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/Accountant Member

Sd/-
(DINESH MOHAN SINHA)
न्यायिक सदस्य/Judicial Member

सूरत / Surat Dated: 28/11/2025

Dkp Outsourcing Sr.P.S*

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

By order/आदेश से,

// True Copy //

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत