

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**AND**

**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

**आयकर अपील सं/ITA Nos.735, 736, 739, 740 & 742/CTK/2025**

**(निर्धारण वर्ष / A.Yrs : 2001-02, 2002-03, 2005-06, 2006-07 & 2000-01)**

<b>ACIT, Bhubaneswar</b>	<b>Vs</b>	<b>Hi-Tech Estates &amp; Promoters Pvt Ltd, Bhubaneswar, Odisha-751007</b>
<b>PAN No. :AAACH 9591 G</b>		
<b>(अपीलार्थी /Appellant)</b>	<b>..</b>	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	<b>:</b>	<b>Shri B.D.Ojha &amp; Shri Abhishek Ojha, ARs</b>
<b>राजस्व की ओर से /Revenue by</b>	<b>:</b>	<b>Shri Asim Kumar Chakraborty, CIT-DR</b>
<b>सुनवाई की तारीख / Date of Hearing</b>	<b>:</b>	<b>17/02/2026</b>
<b>घोषणा की तारीख/Date of Pronouncement</b>	<b>:</b>	<b>17/02/2026</b>

**आदेश / O R D E R**

**Per Bench :**

These are the appeals filed by the revenue against the consolidated order of Ld.CIT(A), Bhubaneswar-2, dated 22.10.2025 for the assessment years 2001-02, 2002-03, 2005-06, 2006-07 & 2000-01, respectively.

2. At the outset, the Ld. Counsel for the assessee submitted vide the CBDT Circular No. 9/2024 dated 17.09.2024, the monetary limits for filing of appeal by the Department before Income Tax Appellate Tribunal and High Courts and SLP before Supreme Court have been increased as a measure for reducing Litigation. The revised monetary limits laid down in para-2 of this Circular are as follows:

1. Before Appellate Tribunal : Rs. 60,00,000/-
2. Before High Court : Rs. 2,00,00,000/-
3. Before Supreme Court : Rs. 5,00,00,000/-

3. In the present appeals of the revenue, the tax effect is less than Rs.60,00,000/-, therefore, in view of the above CBDT Circular, we hold that

the appeals filed by the Department, against the impugned order of the Ld. CIT(A), are contrary to the policy decision of the Department and as such the appeal filed by the Department are dismissed in limine as not maintainable.

4. As a matter of caution, we observe that if the Revenue finds at a later point of time that the tax effect in these appeals are more than Rs.60 lakhs or despite low tax effect, the appeals of the revenue are maintainable, the revenue is at liberty to move a miscellaneous petition before this Tribunal for recalling of this order in all the appeals.

5. In the result, all the appeals of the revenue are dismissed.

Order dictated and pronounced in the open court on 17/02/2026.

**Sd/-  
(MADHUSUDAN SAWDIA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-  
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 17/02/2026

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant -
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Assistant Registrar)**

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack