



IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCHES “SMC”, KOLKATA

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1684/KOL/2024  
Assessment Year : 2013-14

ITO, Ward-3(1), Kolkata	<b>V/s</b>	Intime Vanijya Private Limited, Sapvai Bari Ram Krishna Sarani, Behala – 700 060 West Bengal PAN : AACCI0813Q
Appellant		Respondent

Assessee by	:	None
Revenue by	:	Smt. Madhumita Das, Addl. CIT
Date of hearing	:	27.11.2024
Date of pronouncement	:	06.02.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal pertaining to Assessment Year 2013-14 at the instance of Revenue is directed against the order dated 09.01.2024 passed by National Faceless Appeal Centre, Delhi u/s.250 of the Income-tax Act, 1961 (in short ‘the Act’) which in turn is arising out of Intimation Order dated 22.09.2021 passed u/s. 147 r.w.s.144B of the Act.

2. When the appeal was called for, none appeared on behalf of the respondent-assessee. I therefore proceed to dispose of the appeal with the able assistance from the ld. Departmental Representative.



3. At the outset, Ld. Departmental Representative submitted that the appeal is time barred by 153 days before the Tribunal. He referred to the condonation petition filed by the Revenue and submitted that at the relevant time the department was under pressure looking over the matters of reassessment proceedings, Audit, Demand collection, etc. and therefore, prayed for condoning the delay. After going through the averments made in the condonation petition I find that there was '*reasonable cause*' which prevented the Revenue in filing the appeal within the stipulated time. Therefore, the delay of 153 days in preferring the appeal before the Tribunal is condoned and proceed for adjudication of the appeal.

4. At the outset, I find the Revenue has filed the instant appeal against the order of ld. CIT(A) deleting the addition of Rs.25,80,000/- made by the AO u/s.68 of the Act on the ground that the transactions made by the assessee are not accommodation entries as alleged by the AO. The Ld. Departmental Representative (DR) could not controvert the fact that addition made by the AO is Rs 25.80 lakh and the disputed tax reported in Form 36 is Rs.7,97,220/- which is less than Rs.60.00 lakh.

5. The CBDT vide Circular No.09 of 2024 dated 17.09.2024 has increased the monetary limit for filing the appeal by the Revenue before the ITAT to Rs. 60 Lakhs. In the said circular, it is stated that **in cases where the tax effect in the appeal to be filed before the Appellate Tribunal does not exceed Rs. 60.00 lakh appeals should not be filed**. Thus, taking note of CBDT Circular No. 09 of 2024 dated 17.09.2024 and considering the fact that the tax



effect in the instant appeal is less than Rs. 60.00 lakh, the present appeal deserves to be dismissed as withdrawn / not maintainable. However, I make it clear that the issues raised in the instant appeal is left open to be examined in the appropriate proceedings, if arises, in future. At the same time, I also make it clear that if the appeal fall in any of the exceptions referred to in the above said CBDT Circular, the Revenue is at liberty to move an application for recalling the order, if so advised. Accordingly, in the light of CBDT circular No. 09 of 2024 dated 17.09.2024, this appeal stands dismissed.

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

Order pronounced on this 06<sup>th</sup> day of February, 2025.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे/Pune; दिनांक / Dated : 06<sup>th</sup> February, 2025

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “(SMC)” बेंच, Kolkata/ DR, ITAT, “(SMC)” Bench, Kolkata.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar,  
ITAT, Kolkata