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ORDER SHEET
ITAT/41/2026
IA NO: GA/1/2026, GA/2/2026
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX ASANSOL
VS
SMT KAMALA DEVI PATNI

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 25th March, 2026.

Appearance:
Mr. Prithu Dudhoria, Adv.
Mr. Sujit Mitra, Adv.
. . .for the appellant.

Mr. Brijesh Kumar Singh, Adv.
Mr. Srinjoy Bera, Adv.
. . .for the respondent.

The Court: Heard learned counsel appearing for either of the parties.

There is a delay of 264 days in filing the appeal. Learned counsel appearing for the respondent/assessee vehemently opposes such submission made by the appellant.

We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA/1/2026 is allowed.

Perused the order of the learned Tribunal dated November 28, 2024. The order of the learned Tribunal is read as follows:

> "The present appeal is directed at the instance of Revenue against the order of ld. Commissioner of Income Tax (Appeals) dated 14th June, 2024 passed for Assessment Year 2012-13.
>
> 2. With the assistance of ld. Representatives, I have gone through the grounds raised by the Revenue. It is pertinent to note that the tax effect by virtue of relief given by the first appellate authority is less than Rs.60,00,000/-. As per CBDT Instruction bearing No.9 of 2024 issued on 17th September, 2024, CBDT has directed its subordinate authorities not to challenge the order of ld. CIT(Appeals) before Tribunal if tax effect by virtue of relief given by the ld. CIT(Appeals) is less than Rs.60,00,000/-. Such order could only be challenged if it comes within exceptions provided in the Instruction. Therefore, this case does not fall in any of the exceptions and, this appeal is not maintainable.
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> 3. On due consideration of the above facts and circumstances, I dismiss this appeal of the Revenue for want of tax effect. However, in case on re-verification of the facts at the end of the Assessing Officer, it comes out that tax effect is more or this case falls in any of the exceptions provided in this Instruction. Then Revenue will be at liberty to file Miscellaneous Application for revival of this appeal.

Such application should be filed within the time limit provided in the Act.

4. In the result, the appeal of the Revenue is dismissed."

In view of the Circular dated 17th September, 2024 in F.No.279/Misc./M-74/2024-ITJ, we do not wish to interfere with the Tribunal's order when the monetary limit in the above matter is much less than the prescribed limit in the Circular dated 17th September, 2024.

The appeal and the application [GA/2/2026] stand dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/