

ORDER SHEET
ITAT/217/2025
IA NO: GA/2/2025
IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

PRINCIPAL COMMISSIONER OF INCOME TAX 5 KOLKATA
VS
MACHINERY AGENCIES INDIA

BEFORE:
The Hon'ble JUSTICE RAJARSHI BHARADWAJ
AND
The Hon'ble JUSTICE UDAY KUMAR
Date: 18th March, 2026.

Appearance:
Mr. Amit Sharma, Adv.
Mr. Abhishek Kr. Agrahari, Adv.
...for the appellant

Mrs. Sutapa Roy Chowdhury, Adv.
Mr. Sagnik Majumdar, Adv.
Ms. Anyapurba Banerjee, Adv.
...for the respondent

The Court: Heard learned counsel appearing for the appellant. Perused the application and more specifically the Order of the Tribunal dated 31.01.2025. Paragraphs 4, 5 and 6 of the Tribunal's order reads as follows:

"4. At the very outset, it has been argued by the ld. Counsel for the assessee that the monetary limit of filing of appeal is less than the prescribed limit and it is hit by tax effect.

5. The Ld. D.R submitted that his case lies under the exceptional clause and according to him, the Ld. CIT(A) erred in law by deleting the addition of Rs. 95,00,000/- on account of unsecured loan credited u/s 68 of the Act and Rs. 10,60,192/- on account of bogus expenses u/s 69C of the Act by ignoring the facts that the case of the assessee is different from the fact for the AY 2014-15.

6. We have perused the order of Ld. CIT(A) and find that the Ld. CIT(A) passed an order in favour of the assessee, keeping in view the order passed by the Hon'ble ITAT, Kolkata against the same the assessee for AY 2014-15. The Hon'ble ITAT in the said appeal has been decided the matter in faovur of the assessee. The Order passed by the ITAT in ITA NO. 2100/Kol/2018 for AY 2014-15 dated 30.09.2021 has also placed before us. Going over the order passed by ITAT, Kolkata against the same assessee, we find that the Hon'ble Bench has decided the case in favour of assessee for AY 2014-15 and CIT(A) keeping in view of the order passed deleted the addition made by the AO u/s 68 and 69 of the Act. Going over the facts of the case we find nothing that the case of the assessee lies on the exceptional clause. It is pertinent to mention here that tax effect is below the monetary limit prescribed by the department to prefer appeal. We also do not find any infirmity on merit in the order of Ld. CIT(A). Accordingly, the appeal of the revenue is dismissed on merit as well as tax effect.

In the result, the appeal filed by the revenue is dismissed.”

As the quantum of tax effect in the appeal is much below the monetary limit as prescribed by the CBDT's Circular being No.5/2024 F.No. 279/Misc.142/2007-ITJ(Pt.) dated 15th March, 2024, as well as it does not fall within the exception Clause as mentioned in paragraph 3.1(h) of the Circular dated 15th March, 2025, the appeal filed by the appellant is dismissed.

Accordingly, the connected application, GA/2/2025 is also dismissed.

(RAJARSHI BHARADWAJ, J.)

(UDAY KUMAR, J.)

Sp/