IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.6 of 2021

CNR No. ODHC010189112021

Principal Commissioner of Income Tax (Central), Direct Tax Building, Visakhapatnam .... ***Appellant(s)***

Mr. Avinash Kedia, Adv.

-versus-

M/s. Magnum Sea Foods Ltd., Bhubaneswar .... ***Respondent(s)***

Mr. Ananda Chandra Swain, Adv.
Miss Baisnabi Sahoo, Adv.

CORAM:

HON'BLE DR.JUSTICE SANJEEB K PANIGRAHI
HON'BLE MR. JUSTICE MURAHARI SRI RAMAN

ORDER

Order No. 06. **25.11.2026**

1. This matter is taken up through hybrid arrangement.
2. This Income Tax Appeal is filed under Section 260A of the Income Tax Act, 1961 assailing the order dated 14.10.2020 passed in ITA No.452/CTK/2015 by the learned Income Tax Appellate Tribunal, Cuttack Bench, Cuttack pertaining to the Assessment Year 2011-12.
3. Heard.
4. At the outset, it is brought to our notice that the Principal Commissioner of Income Tax (Central), Visakhapatnam

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has filed the memo of appeal on various grounds. However, relevant portion of the averments made in the appeal memo for the present purpose is extracted hereunder:-

> *"That, in view of the above, the order of the Income Tax Appellate Tribunal, allowing the appeal of the assessee is not acceptable. Tax effect involved of Rs.1,80,82,333/- is more than the limit prescribed by the Board. Accordingly, appeal u/s.260A of the IT Act is being filed against the impugned order of the Tribunal, dated 14.10.2020."*

5. It is submitted by the learned counsel for the Appellant that the tax effect as stated in the memo of appeal is less than the monetary limit specified in the Circular No.09/2024 (F.No.279/Misc./M-74/2024-ITJ) dated 17th September, 2024 issued by the Central Board of Direct Taxes. The disputed amount being below the monetary limits specified therein for the purpose of filing an appeal before the High Court, the appeal deserves to be dismissed.

6. Mr. Avinash Kedia, learned Junior Standing Counsel for the Income Tax Department did not dispute the monetary limits so specified in the Circular dated 17th September, 2024.

7. On perusal of the averments made in the memo of appeal, which is also reflected hereinabove and having taken note of the tenor of the Circular dated 17th September, 2024, as the tax effect is less than monetary

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limit specified for the purpose of maintaining appeal before this Court, the appeal as preferred by the Principal Commissioner of Income Tax (Central), Visakhapatnam stands dismissed. However, dismissal of the appeal would not pose as impediment for raising substantial question of law in any other matter having identical issue.

8. In the result, the Income Tax Appeal along with pending interlocutory application(s), if any, stand dismissed. No order as to costs.

(Dr. Sanjeeb K Panigrahi)
Judge

(Murahari Sri Raman)
Judge

Ayaskanta

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