

HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD

**FRIDAY, THE TWENTY EIGHTH DAY OF FEBRUARY
TWO THOUSAND AND TWENTY FIVE**

PRESENT

**THE HONOURABLE SRI JUSTICE P.SAM KOSHY
AND
THE HONOURABLE SRI JUSTICE NARSING RAO NANDIKONDA**

INCOME TAX TRIBUNAL APPEAL NO: 290 OF 2015

Income Tax Tribunal Appeal Under Section 260A of the Income Tax Act, 1961 against the Order dated 19-12-2013 passed in CO No.42/H/2010 (in ITA No.741/H/2010) for the Assessment Year 2004-2005 on the file of the Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad.

Between:

THE COMMISSIONER OF INCOME TAX (CENTRAL), Hyderabad.

...APPELLANT

AND

M.P.B.KUTUMBA RAO, 8-2-293/82/J-III, Plot No.244, Road No.78, Jubilee Hills, Hyd.

...RESPONDENT

**Counsel for the Appellant: Ms. Bokaro Sapna Reddy,
Rep.SRI J V PRASAD (SC FOR INCOME TAX)**

Counsel for the Respondent: SRI A V A SIVA KARTIKEYA

The Court made the following: JUDGMENT

THE HON'BLE SRI JUSTICE P.SAM KOSHY
AND
THE HON'BLE SRI JUSTICE NARSING RAO NANDIKONDA
INCOME TAX TRIBUNAL APPEAL No.290 OF 2015

JUDGMENT: *(per Hon'ble Sri Justice P.Sam Koshy)*

Heard Ms.Bokaro Sapna Reddy, learned Standing Counsel for Income Tax, appearing on behalf of the appellant.

2. The instant appeal under Section 260A of the Income Tax Act, 1961, has been preferred by the Revenue as the appellant against the order dated 19.12.2013 passed by the Income Tax Appellate Tribunal, Hyderabad "A" Bench, Hyderabad, in I.T.A.No.741/Hyd/2010 for the Assessment Year 2004-05.

3. Central Board of Direct Taxes (CBDT) has issued Circular No.9 of 2024 dated 17.09.2024, amending the previous Circular No.5 of 2024 dated 15.03.2024, by further enhancing the monetary limits for filing appeals by the Income Tax Department before the Income Tax Appellate Tribunals, High Courts and Supreme Court as a measure for reducing litigation. In paragraph 2 of the said Circular, we find that the monetary limit fixed for filing an appeal before the High Court is Rs.2.00 crore.

4. In the instant appeal, tax effect is well below the monetary limit.
5. Therefore, the appeal filed by the Revenue is dismissed in terms of the aforesaid Circular No.9 of 2024 dated 17.09.2024. However, if the appeal comes within the exception of Circular No.5 of 2024, it would be open to the Income Tax Department to seek revival of the appeal. No costs.
6. As a sequel, miscellaneous applications pending if any, shall stand closed.

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SD/- B. SATYAVATHI
JOINT REGISTRAR

SECTION OFFICER

To,

1. The Income Tax Appellate Tribunal, Hyderabad Bench 'A', Hyderabad.
2. One CC to SRI J V PRASAD (SC FOR INCOME TAX) Advocate [OPUC]
3. One CC to SRI A V A SIVA KARTIKEYA Advocate [OPUC]
4. Two CD Copies

TPK/gh

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HIGH COURT

DATED:28/02/2025

JUDGMENT

ITTA.No.290 of 2015



ITTA IS DISMISSED

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