

IN THE INCOME TAX APPELLATE TRIBUNAL "D", BENCH KOLKATA  
BEFORE SHRI S.S.VISWANETHRA RAVI, JM & DR. A.L.SAINI, AM

आयकर अपील सं./ITA No.1290/Kol/2016

(निर्धारण वर्ष /Assessment Year:2008-2009)

ACIT, Circle-34, Aayakar Poorva, 7 <sup>th</sup> Floor, 110, Shantipally, Kolkata- 107	Vs.	M/s Hindustan Windows Mfg. Co Room No.1, 3 <sup>rd</sup> Floor, 11, Clive Row, Kolkata-1
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : <b>AABFH 6473 K</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

राजस्व की ओर से /Revenue by : Shri S.Dutta, JCIT

निर्धारिती की ओर से /Assessee by : Shri Surendra Joshi, FCA

सुनवाई की तारीख / **Date of Hearing** : **25/10/2016**

घोषणा की तारीख/**Date of Pronouncement** **26/10/2016**

**आदेश / O R D E R**

**Per Dr. Arjun Lal Saini, AM:**

The captioned appeal filed by the revenue, pertaining to the assessment year 2008-2009, is directed against an order passed by Id. Commissioner of Income Tax (Appeals)-10, Kolkata in Appeal No.272/CIT(A)-10/Cir-34/2014-15/Kol, dated 15.03.2016, which in turn arises out of an order passed by the Assessing Officer (AO) Under Section.147/143(3) of the Income Tax Act 1961, (in short the 'Act'), dated 11.12.2013.

2. At the outset, we have noticed that the tax effect in the appeal of the revenue is below Rs.10 lakhs, therefore, the same is not maintainable as per the CBDT Circular No.21/2015, dated 10<sup>th</sup> December, 2015. We found that as per the recent Circular No.21/2015, dated 10<sup>th</sup> December, 2015, issued by the CBDT, the monetary limit has been revised for filing of appeal before ITAT by the revenue fixing the tax effect limit of Rs.10

lakhs. In the instant case, the tax effect is below Rs.10 lakhs, therefore the same is not maintainable and liable to be dismissed in limine. This Circular is retrospective and applicable to the pending appeals also.

3. Considering the above CBDT Circular, we found that this appeal of the revenue is not maintainable as the tax effect in this appeal is below Rs.10 lakhs. Accordingly, we dismiss the appeal of the revenue.

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

Order pronounced in the open court on this 26/10/2016.

**Sd/-**  
**(S.S.VISWANETHRA RAVI)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(DR. A.L.SAINI)**  
लेखा सदस्य / ACCOUNTANT MEMBER

**कोलकाता /Kolkata; दिनांक Dated 26/10/2016**

प्रकाश मिश्रा/Prakash Mishra,नि.स/ PS

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

1. अपीलार्थी / The Appellant-ACIT, Circle-34, Kolkata-107
2. प्रत्यर्थी / The Respondent.-M/s Hindustan Windows Mfg.Co.
3. आयकर आयुक्त(अपील) / The CIT(A), Kolkata.
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार  
(Asstt. Registrar)  
आयकर अपीलीय अधिकरण, कोलकाता / ITAT, कोलकाता