

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'A(SMC)' BENCH, KOLKATA**

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 1419/KOL/ 2014
Assessment Year: 2008-2009**

Income Tax Officer,.....Appellant
Ward-1(4), Durgapur,
Aayakar Bhawan, City Centre,
Durgapur-713 216

-Vs.-

Mukherjee & Chatterjee Enterprise,.....Respondent
G.T. Road, P.O. Rajbandh, Panagarh,
Durgapur-12
[PAN : AALFM 6001 G]

Appearances by:

Shri Sanjay Mukherjee, JCIT, Sr. D.R., for the Department
Shri Harsh Vardhan Bhardwaj, FCA, for the assessee

Date of concluding the hearing : June 16, 2016

Date of pronouncing the order : June 16, 2016

O R D E R

Per Shri P.M. Jagtap :-

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals), Durgapur dated 10.04.2014 for the assessment year 2008-09.

2 As pointed out by the Id. counsel for the assessee at the outset, the tax effect involved in this appeal of the Revenue is less than the revised monetary limit recently fixed by the CBDT vide Circular No. 21/2015 dated 10th December, 2015 at Rs.10,00,000/- for filing the appeal by the Revenue before the Tribunal and this position clearly evident from the grounds raised by the Revenue in this appeal is not disputed even by the Id. D.R. In Circular No. 21/2015 (supra) recently issued by the CBDT, the monetary limit for filing the appeal by the Revenue before the Tribunal

has been increased to Rs.10,00,000/- and as clarified in the said Circular, the said monetary limit is applicable retrospectively even to the appeals pending before the Tribunal. The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed. Keeping in view the instruction given by the CBDT vide Circular No. 21/2015 dated 10.12.2015, which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.

3. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the open Court on June 16, 2016.

Sd/-

**(P.M. Jagtap)
Accountant Member**

Kolkata, the 16th day of June, 2016

- Copies to :*
- (1) *Income Tax Officer,
Ward-1(4), Durgapur,
Aayakar Bhawan, City Centre,
Durgapur-713 216***
 - (2) *Mukherjee & Chatterjee Enterprise,
G.T. Road, P.O. Rajbandh, Panagarh,
Durgapur-12***
 - (3) *Commissioner of Income-tax (Appeals), Durgapur***
 - (4) *Commissioner of Income Tax, Kolkata***
 - (5) *The Departmental Representative***
 - (6) *Guard File***

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.