

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC", BENCH KOLKATA  
BEFORE SHRI J.SUDHAKAR REDDY, AM  
आयकर अपील सं./ITA No.721/KoI/2015

(निर्धारण वर्ष /Assessment Year:2010-2011)

ITO, Ward-2(2), Asansol	Vs.	Shri Sudhir Kumar Mishra, Opposite Vivekananda School, 52, Loco Colony, Durand Road, Asansol, Burdwan, PIN-713301
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : <b>ADZPM 7849 M</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

राजस्व की ओर से /Revenue by : Shri Saurabh Kumar, Addl.CIT Sr.DR  
निर्धारिती की ओर से /Assessee by: None.

सुनवाई की तारीख / Date of Hearing : 12/04/2017

घोषणा की तारीख/Date of Pronouncement 24/04/2017

**आदेश / O R D E R**

**Per J.Sudhakar Reddy, AM:**

This appeal is filed by the revenue. As the tax effect in the appeal of the revenue is below Rs.10 lakhs, therefore, the same is not maintainable in terms of the CBDT Circular No.21/2015, dated 10<sup>th</sup> December, 2015.

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

Order pronounced in the open court on this 24/04/2017.

Sd/-

**(J. SUDHAKAR REDDY)**

लेखा सदस्य / ACCOUNTANT MEMBER

**कोलकाता /Kolkata; दिनांक Dated 24/04/2017**

प्रकाश मिश्रा/Prakash Mishra, Sr.PS.

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

1. अपीलार्थी / The Appellant-ITO Ward-2(2), Asansol
2. प्रत्यर्थी / The Respondent.-Shri Sudhir Kumar Mishra
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.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार

(Asstt. Registrar)

आयकर अपीलीय अधिकरण,  
कोलकाता / ITAT, कोलकाता

सत्यापित प्रति //True Copy//