

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

**Before Shri P.M. Jagtap, Accountant Member  
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 1324/KOL/ 2010  
Assessment Year: 2002-2003**

**Income Tax Officer,.....Appellant**  
**Ward-46(1), Kolkata,**  
**3, Government Place (West),**  
**Kolkata-700 001**

**-Vs.-**

**Md. Aktar Mollah,.....Respondent**  
**Vill. North Panchla, P.S. Panchla,**  
**Howrah-711 322**  
**[PAN : AILPM 7541 B]**

**Appearances by:**

*Shri K.K. Tripathy, JCIT, Sr. D.R., for the Department*  
*Shri Somnath Naskar, Advocate, for the assessee*

Date of concluding the hearing : December 17, 2015

Date of pronouncing the order : December 17, 2015

**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)-XXX, Kolkata dated 08.04.2010 for the assessment year 2002-03, whereby he deleted the additions of Rs.9,57,291/- and Rs.1,47,342/- made by the Assessing Officer to the total income of the assessee on account of undisclosed income and unexplained money respectively.

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 10<sup>th</sup> 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 appeals 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 The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed.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which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.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 December 17, 2015.

**Sd/-**

**Sd/-**

**(S.S. Viswanethra Ravi)**  
**Judicial Member**

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

***Kolkata, the 17<sup>th</sup> day of December, 2015***

- Copies to :*
- (1) Income Tax Officer,  
Ward-46(1), Kolkata,  
3, Government Place (West),  
Kolkata-700 001*
  - (2) Md. Aktar Mollah,  
Vill. North Panchla, P.S. Panchla,  
Howrah-711 322*
  - (3) Commissioner of Income-tax (Appeals)-XXX, Kolkata*
  - (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.**