

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

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 209 /KOL/ 2016
Assessment Year: 2003-2004**

***Income Tax Officer,.....Appellant
Ward-7(1), Kolkata,
P-7, Chowringhee Square,
Room No. 21, 5th Floor,
Kolkata-700 069***

-Vs.-

***M/s. Hind Spectron Manufacturers Pvt. Limited,.....Respondent
36, Maharshi Debendra Road, 1st Floor,
Kolkata-700 006
[PAN : AAACH 8318 P]***

Appearances by:

*Shri P.K. Chakraborty, JCIT, Sr. D.R., for the Department
None, for the assessee*

Date of concluding the hearing : April 26, 2016
Date of pronouncing the order : April 26, 2016

O R D E R

This appeal is preferred by the Revenue against the order of Id. Commissioner of Income Tax (Appeals)-16, Kolkata dated 10.12.2015 for the assessment year 2003-04.

2. Although none has appeared on behalf of the assessee-respondent at the time of hearing fixed today, the Id. D.R. has pointed out that tax effect involved in this appeal is less than the revised monetary limit 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. 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 The CBDT has also instructed that such pending appeals below this specified tax limit of Rs.10,00,000/- may be withdrawn/ not pressed.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which is squarely applicable in the present case, the appeal filed by the Revenue in this case is treated as withdrawn/not pressed and dismissed accordingly.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 April 26, 2016.

**Sd/-
(P.M. Jagtap)
Accountant Member**

Kolkata, the 26th day of April, 2016

Copies to : (1) ***Income Tax Officer,
Ward-7(1), Kolkata,
P-7, Chowringhee Square,
Room No. 21, 5th Floor,
Kolkata-700 069***

(2) ***M/s. Hind Spectron Manufacturers Pvt. Limited,
36, M.D. Road, 1st Floor,
Kolkata-700 006***

(3) *Commissioner of Income-tax (Appeals)-16, 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.